AGGREGRATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**37 782 437**	**10 869 155**	**28.8%**	**8 304 593**	**22.0%**	**19 173 748**	**50.7%**	**8 166 137**	**52.6%**	**1.7%**
Property rates	7 177 051	2 852 112	39.7%	1 453 356	20.3%	4 305 468	60.0%	1 369 923	60.3%	6.1%
Property rates - penalties and collection charges	124 417	27 235	21.9%	24 183	19.4%	51 418	41.3%	27 731	46.9%	(12.8%)
Service charges - electricity revenue	13 984 692	3 557 989	25.4%	3 330 476	23.8%	6 888 465	49.3%	3 070 139	49.9%	8.5%
Service charges - water revenue	3 472 078	697 016	20.1%	765 912	22.1%	1 462 927	42.1%	723 706	42.5%	5.8%
Service charges - sanitation revenue	1 845 865	653 329	35.4%	352 481	19.1%	1 005 809	54.5%	303 073	53.2%	16.3%
Service charges - refuse revenue	1 418 683	509 751	35.9%	294 655	20.8%	804 406	56.7%	269 460	56.3%	9.4%
Service charges - other	257 391	45 540	17.7%	45 384	17.6%	90 924	35.3%	51 555	39.3%	(12.0%)
Rental of facilities and equipment	514 631	114 033	22.2%	123 540	24.0%	237 573	46.2%	119 972	54.7%	3.0%
Interest earned - external investments	449 757	108 551	24.1%	149 972	33.3%	258 523	57.5%	80 841	40.8%	85.5%
Interest earned - outstanding debtors	175 310	43 987	25.1%	45 711	26.1%	89 698	51.2%	73 570	45.4%	(37.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	312 957	58 300	18.6%	73 566	23.5%	131 866	42.1%	47 363	34.6%	55.3%
Licences and permits	99 971	28 079	28.1%	26 722	26.7%	54 800	54.8%	21 349	44.2%	25.2%
Agency services	329 170	92 763	28.2%	98 616	30.0%	191 379	58.1%	88 675	53.5%	11.2%
Transfers recognised - operational	5 082 670	1 300 958	25.6%	1 361 157	26.8%	2 662 115	52.4%	1 200 742	54.7%	13.4%
Other own revenue	2 452 708	777 947	31.7%	155 626	6.3%	933 573	38.1%	714 505	62.7%	(78.2%)
Gains on disposal of PPE	85 086	1 566	1.8%	3 237	3.8%	4 803	5.6%	3 535	4.9%	(8.5%)
Operating Expenditure	**38 489 506**	**8 299 318**	**21.6%**	**9 505 699**	**24.7%**	**17 805 018**	**46.3%**	**8 499 594**	**44.9%**	**11.8%**
Employee related costs	11 964 422	2 743 249	22.9%	3 247 859	27.1%	5 991 108	50.1%	2 832 866	46.1%	14.6%
Remuneration of councillors	329 875	75 180	22.8%	76 168	23.1%	151 348	45.9%	70 612	44.3%	7.9%
Debt impairment	1 071 391	246 496	23.0%	261 154	24.4%	507 650	47.4%	307 098	49.3%	(15.0%)
Depreciation and asset impairment	3 003 234	624 453	20.8%	729 254	24.3%	1 353 706	45.1%	655 302	45.5%	11.3%
Finance charges	1 210 512	232 400	19.2%	313 059	25.9%	545 458	45.1%	271 898	41.3%	15.1%
Bulk purchases	10 044 896	2 419 414	24.1%	2 084 354	20.8%	4 503 768	44.8%	1 996 422	47.0%	4.4%
Other Materials	536 402	87 862	16.4%	113 506	21.2%	201 368	37.5%	94 002	32.0%	20.7%
Contracted services	3 671 988	511 562	13.9%	946 551	25.8%	1 458 113	39.7%	735 720	40.1%	28.7%
Transfers and grants	249 157	78 272	31.4%	62 043	24.9%	140 315	56.3%	70 746	51.4%	(12.3%)
Other expenditure	6 401 963	1 280 432	20.0%	1 671 704	26.1%	2 952 135	46.1%	1 464 859	42.2%	14.1%
Loss on disposal of PPE	5 665	0	-	48	.8%	48	.8%	70	23.3%	(31.8%)
Surplus/(Deficit)	**(707 069)**	**2 569 836**		**(1 201 106)**		**1 368 730**		**(333 457)**		
Transfers recognised - capital	3 586 589	351 584	9.8%	700 146	19.5%	1 051 730	29.3%	886 468	31.5%	(21.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(3 717)	(31 177)	838.8%	-	-	(31 177)	838.8%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 875 803**	**2 890 243**		**(500 960)**		**2 389 283**		**553 010**		
Taxation	12	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 875 791**	**2 890 243**		**(500 960)**		**2 389 283**		**553 010**		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 868 675**	**2 890 243**		**(500 960)**		**2 389 283**		**553 010**		
Share of surplus/ (deficit) of associate	0	(0)	(300.0%)	(0)	(300.0%)	(0)	(600.0%)	-	-	(100.0%)
Surplus/(Deficit) for the year	**2 868 675**	**2 890 243**		**(500 960)**		**2 389 283**		**553 010**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**7 483 037**	**755 531**	**10.1%**	**1 519 832**	**20.3%**	**2 275 363**	**30.4%**	**1 644 132**	**30.5%**	**(7.6%)**
National Government	3 004 828	347 002	11.5%	615 598	20.5%	962 599	32.0%	854 105	34.4%	(27.9%)
Provincial Government	587 911	96 660	16.4%	157 988	26.9%	254 649	43.3%	162 899	42.7%	(3.0%)
District Municipality	-	-	-	-	-	-	-	-	17.8%	-
Other transfers and grants	17 187	481	2.8%	878	5.1%	1 359	7.9%	2 026	67.7%	(56.7%)
Transfers recognised - capital	**3 609 926**	**444 143**	**12.3%**	**774 464**	**21.5%**	**1 218 607**	**33.8%**	**1 019 029**	**35.6%**	**(24.0%)**
Borrowing	2 541 275	216 762	8.5%	489 545	19.3%	706 308	27.8%	408 582	26.9%	19.8%
Internally generated funds	1 260 232	84 345	6.7%	232 161	18.4%	316 506	25.1%	206 266	21.6%	12.6%
Public contributions and donations	71 605	10 280	14.4%	23 662	33.0%	33 942	47.4%	10 255	17.1%	130.7%
Capital Expenditure Standard Classification	**7 483 037**	**755 531**	**10.1%**	**1 519 832**	**20.3%**	**2 275 363**	**30.4%**	**1 644 132**	**30.5%**	**(7.6%)**
Governance and Administration	**429 564**	**53 293**	**12.4%**	**88 809**	**20.7%**	**142 102**	**33.1%**	**57 972**	**16.1%**	**53.2%**
Executive & Council	46 218	4 344	9.4%	4 653	10.1%	8 997	19.5%	2 365	4.6%	96.8%
Budget & Treasury Office	18 092	917	5.1%	2 883	15.9%	3 801	21.0%	4 044	31.5%	(28.7%)
Corporate Services	365 254	48 032	13.2%	81 273	22.3%	129 305	35.4%	51 564	17.7%	57.6%
Community and Public Safety	**1 350 213**	**148 855**	**11.0%**	**320 426**	**23.7%**	**469 281**	**34.8%**	**317 031**	**35.7%**	**1.1%**
Community & Social Services	123 066	6 776	5.5%	17 598	14.3%	24 374	19.8%	19 938	22.2%	(11.7%)
Sport And Recreation	257 878	17 431	6.8%	41 187	16.0%	58 618	22.7%	68 729	38.5%	(40.1%)
Public Safety	145 529	19 720	13.6%	36 358	25.0%	56 079	38.5%	31 993	32.0%	13.6%
Housing	800 432	103 723	13.0%	220 422	27.5%	324 146	40.5%	193 189	38.3%	14.1%
Health	23 307	1 204	5.2%	4 860	20.9%	6 064	26.0%	3 182	22.6%	52.7%
Economic and Environmental Services	**1 892 256**	**217 081**	**11.5%**	**481 379**	**25.4%**	**698 460**	**36.9%**	**637 305**	**34.9%**	**(24.5%)**
Planning and Development	63 164	7 466	11.8%	15 743	24.9%	23 209	36.7%	13 509	30.0%	16.5%
Road Transport	1 797 139	209 289	11.6%	464 037	25.8%	673 326	37.5%	622 080	35.4%	(25.4%)
Environmental Protection	31 954	326	1.0%	1 599	5.0%	1 925	6.0%	1 716	8.0%	(6.8%)
Trading Services	**3 806 530**	**335 874**	**8.8%**	**628 840**	**16.5%**	**964 714**	**25.3%**	**631 017**	**27.1%**	**(.3%)**
Electricity	1 685 677	150 460	8.9%	272 867	16.2%	423 327	25.1%	247 764	26.4%	10.1%
Water	865 961	91 393	10.6%	161 578	18.7%	252 971	29.2%	182 415	35.4%	(11.4%)
Waste Water Management	921 197	78 524	8.5%	166 056	18.0%	244 580	26.6%	165 070	26.1%	.6%
Waste Management	333 694	15 496	4.6%	28 339	8.5%	43 836	13.1%	35 768	15.8%	(20.8%)
Other	**4 474**	**428**	**9.6%**	**378**	**8.4%**	**806**	**18.0%**	**806**	**16.6%**	**(53.1%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**39 996 641**	**11 942 955**	**29.9%**	**11 406 101**	**28.5%**	**23 349 056**	**58.4%**	**10 250 809**	**56.0%**	**11.3%**
Ratepayers and other	**30 794 806**	**9 208 335**	**29.9%**	**8 689 937**	**28.2%**	**17 898 272**	**58.1%**	**8 483 643**	**60.4%**	**2.4%**
Government - operating	4 854 396	1 518 001	31.3%	1 463 795	30.2%	2 981 795	61.4%	970 723	49.6%	50.8%
Government - capital	3 725 810	1 055 301	28.3%	1 102 825	29.6%	2 158 127	57.9%	674 006	37.0%	63.6%
Interest	621 629	161 318	26.0%	149 543	24.1%	310 861	50.0%	122 438	34.5%	22.1%
Dividends	-	-	-	-	-	-	-	-	78.7%	-
Payments	**(33 957 307)**	**(11 305 289)**	**33.3%**	**(8 329 862)**	**24.5%**	**(19 635 151)**	**57.8%**	**(8 943 155)**	**60.7%**	**(6.9%)**
Suppliers and employees	(32 537 982)	(11 023 356)	33.9%	(8 003 501)	24.6%	(19 026 857)	58.5%	(8 560 034)	63.2%	(6.5%)
Finance charges	(1 094 643)	(246 164)	22.5%	(291 083)	26.6%	(537 246)	49.1%	(327 640)	30.1%	(11.2%)
Transfers and grants	(324 682)	(35 769)	11.0%	(35 279)	10.9%	(71 048)	21.9%	(55 482)	17.2%	(36.4%)
Net Cash from/(used) Operating Activities	**6 039 334**	**637 666**	**10.6%**	**3 076 239**	**50.9%**	**3 713 904**	**61.5%**	**1 307 654**	**32.5%**	**135.2%**
Cash Flow from Investing Activities										
Receipts	**71 336**	**161 597**	**226.5%**	**46 824**	**65.6%**	**208 422**	**292.2%**	**19 694**	**10.1%**	**137.8%**
Proceeds on disposal of PPE	72 287	6 076	8.4%	4 669	6.5%	10 745	14.9%	8 890	5.8%	(47.5%)
Decrease in non-current debtors	588	346	58.9%	138	23.4%	484	82.4%	628	14.8%	(78.1%)
Decrease in other non-current receivables	6 791	373	5.5%	432	6.4%	805	11.8%	252	4.0%	71.4%
Decrease (increase) in non-current investments	(8 329)	154 802	(1 858.5%)	41 586	(499.3%)	196 388	(2 357.8%)	9 924	63.4%	319.1%
Payments	**(7 157 465)**	**(1 022 547)**	**14.3%**	**(2 469 557)**	**34.5%**	**(3 492 104)**	**48.8%**	**(1 103 884)**	**27.9%**	**123.7%**
Capital assets	(7 157 465)	(1 022 547)	14.3%	(2 469 557)	34.5%	(3 492 104)	48.8%	(1 103 884)	27.9%	123.7%
Net Cash from/(used) Investing Activities	**(7 086 128)**	**(860 950)**	**12.1%**	**(2 422 732)**	**34.2%**	**(3 283 682)**	**46.3%**	**(1 084 191)**	**28.5%**	**123.5%**
Cash Flow from Financing Activities										
Receipts	**356 219**	**7 888**	**2.2%**	**26 686**	**7.5%**	**34 574**	**9.7%**	**35 432**	**2.7%**	**(24.7%)**
Short term loans	-	-	-	-	-	-	-	327	-	(100.0%)
Borrowing long term/refinancing	340 388	1 000	.3%	22 123	6.5%	23 123	6.8%	31 342	2.3%	(29.4%)
Increase (decrease) in consumer deposits	15 831	6 888	43.5%	4 564	28.8%	11 452	72.3%	3 763	74.9%	21.3%
Payments	**(631 572)**	**(149 368)**	**23.7%**	**(181 485)**	**28.7%**	**(330 854)**	**52.4%**	**(146 996)**	**57.8%**	**23.5%**
Repayment of borrowing	(631 572)	(149 368)	23.7%	(181 485)	28.7%	(330 854)	52.4%	(146 996)	57.8%	23.5%
Net Cash from/(used) Financing Activities	**(275 353)**	**(141 480)**	**51.4%**	**(154 799)**	**56.2%**	**(296 279)**	**107.6%**	**(111 564)**	**(8.0%)**	**38.8%**
Net Increase/(Decrease) in cash held	**(1 322 147)**	**(364 765)**	**27.6%**	**498 708**	**(37.7%)**	**133 943**	**(10.1%)**	**111 899**	**(36.3%)**	**345.7%**
Cash/cash equivalents at the year begin:	10 028 499	10 949 986	109.2%	10 585 221	105.6%	10 949 986	109.2%	7 876 320	135.3%	34.4%
Cash/cash equivalents at the year end:	**8 706 352**	**10 585 221**	**121.6%**	**11 083 929**	**127.3%**	**11 083 929**	**127.3%**	**7 988 220**	**116.0%**	**38.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	364 528	15.0%	81 103	3.3%	93 934	3.9%	1 898 483	77.9%	2 438 049	29.0%	5 659	.2%	58 575	2.4%
Trade and Other Receivables from Exchange Transactions - Electric	872 445	73.3%	61 037	5.1%	33 576	2.8%	223 828	18.8%	1 190 886	14.2%	813	.1%	21 093	1.8%
Receivables from Non-exchange Transactions - Property Rates	535 973	30.1%	41 066	2.3%	11 311	.6%	1 192 545	67.0%	1 780 896	21.2%	583	-	51 679	2.9%
Receivables from Exchange Transactions - Waste Water Manageme	198 635	15.9%	39 691	3.2%	47 745	3.8%	961 691	77.1%	1 247 762	14.9%	3 887	.3%	38 973	3.1%
Receivables from Exchange Transactions - Waste Management	117 375	18.9%	24 579	4.0%	26 315	4.2%	452 072	72.9%	620 342	7.4%	3 956	.6%	131 962	21.3%
Receivables from Exchange Transactions - Property Rental Debtors	58 806	10.4%	10 750	1.9%	10 680	1.9%	482 651	85.7%	562 887	6.7%	37	-	861	.2%
Interest on Arrear Debtor Accounts	47 833	5.9%	16 816	2.1%	19 683	2.4%	722 262	89.5%	806 593	9.6%	867	.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(120 245)	48.5%	(56 742)	22.9%	(32 639)	13.2%	(38 515)	15.5%	(248 142)	(3.0%)	5 072	(2.0%)	15 523	(6.3%)
Total By Income Source	**2 075 349**	**24.7%**	**218 300**	**2.6%**	**210 606**	**2.5%**	**5 895 017**	**70.2%**	**8 399 273**	**100.0%**	**20 874**	**.2%**	**318 665**	**3.8%**
Debtors Age Analysis By Customer Group														
Organs of State	35 486	379.8%	(71 233)	(762.3%)	(52 480)	(561.6%)	97 571	1 044.2%	9 344	.1%	-	-	58	.6%
Commercial	627 189	44.1%	59 660	4.2%	49 577	3.5%	685 857	48.2%	1 422 283	16.9%	4	-	1 615	.1%
Households	1 101 628	17.0%	208 065	3.2%	207 600	3.2%	4 978 966	76.6%	6 496 259	77.3%	15 788	.2%	172 816	2.7%
Other	311 045	66.0%	21 808	4.6%	5 910	1.3%	132 624	28.1%	471 387	5.6%	5 082	1.1%	144 176	30.6%
Total By Customer Group	**2 075 349**	**24.7%**	**218 300**	**2.6%**	**210 606**	**2.5%**	**5 895 017**	**70.2%**	**8 399 273**	**100.0%**	**20 874**	**.2%**	**318 665**	**3.8%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	86 768	78.9%	-	-	-	-	23 248	21.1%	110 016	16.4%
Bulk Water	3 556	100.0%	-	-	-	-	-	-	3 556	.5%
PAYE deductions	12 598	93.1%	-	-	-	-	928	6.9%	13 526	2.0%
VAT (output less input)	17 924	100.0%	-	-	-	-	-	-	17 924	2.7%
Pensions / Retirement	1 934	94.7%	-	-	-	-	108	5.3%	2 042	.3%
Loan repayments	4 702	100.0%	-	-	-	-	-	-	4 702	.7%
Trade Creditors	309 745	98.2%	2 734	.9%	16	-	2 800	.9%	315 295	46.9%
Auditor-General	575	100.0%	-	-	-	-	-	-	575	.1%
Other	202 070	98.7%	665	.3%	1 669	.8%	278	.1%	204 681	30.4%
Total	**639 871**	**95.2%**	**3 399**	**.5%**	**1 685**	**.3%**	**27 361**	**4.1%**	**672 316**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**25 943 339**	**6 488 229**	**25.0%**	**5 872 375**	**22.6%**	**12 360 604**	**47.6%**	**5 934 310**	**50.2%**	**(1.0%)**
Property rates	5 389 155	1 387 581	25.7%	1 370 981	25.4%	2 758 562	51.2%	1 284 725	51.0%	6.7%
Property rates - penalties and collection charges	99 720	21 138	21.2%	17 158	17.2%	38 295	38.4%	21 499	46.3%	(20.2%)
Service charges - electricity revenue	9 673 063	2 459 948	25.4%	2 300 921	23.8%	4 760 869	49.2%	2 125 295	50.4%	8.3%
Service charges - water revenue	2 362 264	449 242	19.0%	512 949	21.7%	962 191	40.7%	498 330	41.2%	2.9%
Service charges - sanitation revenue	1 279 528	254 982	19.9%	286 793	22.4%	541 774	42.3%	276 960	42.7%	3.6%
Service charges - refuse revenue	947 388	230 256	24.3%	228 437	24.1%	458 693	48.4%	221 806	49.0%	3.0%
Service charges - other	180 149	44 118	24.5%	48 813	27.1%	92 930	51.6%	42 246	50.3%	15.5%
Rental of facilities and equipment	374 704	76 195	20.3%	87 889	23.5%	164 084	43.8%	86 644	55.4%	1.4%
Interest earned - external investments	284 618	79 388	27.9%	110 655	38.9%	190 044	66.8%	39 480	43.3%	180.3%
Interest earned - outstanding debtors	118 805	26 965	22.7%	27 494	23.1%	54 459	45.8%	57 403	43.8%	(52.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	183 257	28 464	15.5%	38 287	20.9%	66 750	36.4%	25 331	33.3%	51.1%
Licences and permits	35 601	12 934	36.3%	9 743	27.4%	22 677	63.7%	9 612	58.7%	1.4%
Agency services	121 993	32 477	26.6%	40 749	33.4%	73 226	60.0%	32 018	52.2%	27.3%
Transfers recognised - operational	2 595 904	668 791	25.8%	696 392	26.8%	1 365 183	52.6%	576 008	50.4%	20.9%
Other own revenue	2 228 192	714 846	32.1%	95 696	4.3%	810 542	36.4%	636 951	64.7%	(85.0%)
Gains on disposal of PPE	69 000	905	1.3%	(581)	(.8%)	324	.5%	0	-	(189 852.9%)
Operating Expenditure	**26 144 082**	**5 877 420**	**22.5%**	**6 540 735**	**25.0%**	**12 418 155**	**47.5%**	**5 763 864**	**45.3%**	**13.5%**
Employee related costs	8 253 458	1 921 677	23.3%	2 266 736	27.5%	4 188 413	50.7%	1 940 279	45.3%	16.8%
Remuneration of councillors	123 721	28 331	22.9%	28 609	23.1%	56 940	46.0%	26 605	43.4%	7.5%
Debt impairment	866 192	216 548	25.0%	216 548	25.0%	433 096	50.0%	247 756	50.0%	(12.6%)
Depreciation and asset impairment	1 934 741	480 320	24.8%	464 545	24.0%	944 865	48.8%	390 797	53.2%	18.9%
Finance charges	863 894	192 544	22.3%	192 546	22.3%	385 090	44.6%	154 900	40.7%	24.3%
Bulk purchases	6 898 881	1 690 883	24.5%	1 433 158	20.8%	3 124 041	45.3%	1 394 137	47.6%	2.8%
Other Materials	358 681	70 286	19.6%	83 415	23.3%	153 701	42.9%	65 637	33.1%	27.1%
Contracted services	3 192 182	446 340	14.0%	846 577	26.5%	1 292 917	40.5%	654 089	40.3%	29.4%
Transfers and grants	39 544	32 706	82.7%	23 649	59.8%	56 355	142.5%	34 655	88.9%	(31.8%)
Other expenditure	3 612 788	797 784	22.1%	984 953	27.3%	1 782 737	49.3%	855 010	42.3%	15.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(200 743)**	**610 809**		**(668 360)**		**(57 550)**		**170 445**		
Transfers recognised - capital	2 535 058	299 095	11.8%	587 451	23.2%	886 545	35.0%	774 665	34.8%	(24.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(31 177)	-	-	-	(31 177)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		
Share of surplus/ (deficit) of associate	0	(0)	(300.0%)	(0)	(300.0%)	(0)	(600.0%)	-	-	(100.0%)
Surplus/(Deficit) for the year	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**5 450 592**	**506 160**	**9.3%**	**1 117 122**	**20.5%**	**1 623 283**	**29.8%**	**1 232 610**	**31.3%**	**(9.4%)**
National Government	2 191 297	243 620	11.1%	499 601	22.8%	743 220	33.9%	672 220	33.8%	(25.7%)
Provincial Government	343 761	55 475	16.1%	87 857	25.6%	143 332	41.7%	91 751	42.9%	(4.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 100	-	-	-	-	-	-	290	35.6%	(100.0%)
Transfers recognised - capital	**2 537 158**	**299 095**	**11.8%**	**587 457**	**23.2%**	**886 552**	**34.9%**	**764 261**	**34.8%**	**(23.1%)**
Borrowing	2 149 497	154 940	7.2%	398 694	18.5%	553 634	25.8%	336 275	29.8%	18.6%
Internally generated funds	717 788	43 547	6.1%	115 851	16.1%	159 398	22.2%	122 072	20.4%	(5.1%)
Public contributions and donations	46 150	8 579	18.6%	15 120	32.8%	23 699	51.4%	10 001	31.8%	51.2%
Capital Expenditure Standard Classification	**5 450 592**	**506 160**	**9.3%**	**1 117 122**	**20.5%**	**1 623 283**	**29.8%**	**1 232 610**	**31.3%**	**(9.4%)**
Governance and Administration	**308 002**	**35 981**	**11.7%**	**64 548**	**21.0%**	**100 529**	**32.6%**	**42 851**	**18.5%**	**50.6%**
Executive & Council	22 150	436	2.0%	843	3.8%	1 279	5.8%	618	5.9%	36.4%
Budget & Treasury Office	5 949	320	5.4%	1 044	17.6%	1 365	22.9%	2 513	49.9%	(58.4%)
Corporate Services	279 903	35 225	12.6%	62 660	22.4%	97 885	35.0%	39 721	18.4%	57.8%
Community and Public Safety	**1 023 912**	**113 928**	**11.1%**	**249 422**	**24.4%**	**363 351**	**35.5%**	**247 860**	**37.1%**	**.6%**
Community & Social Services	79 595	1 587	2.0%	9 537	12.0%	11 124	14.0%	8 476	15.8%	12.5%
Sport And Recreation	171 272	14 221	8.3%	28 289	16.5%	42 511	24.8%	60 778	43.2%	(53.5%)
Public Safety	122 934	11 585	9.4%	23 517	19.1%	35 101	28.6%	28 062	37.1%	(16.2%)
Housing	626 894	85 344	13.6%	183 254	29.2%	268 598	42.8%	147 371	38.7%	24.3%
Health	23 216	1 192	5.1%	4 825	20.8%	6 017	25.9%	3 173	22.7%	52.1%
Economic and Environmental Services	**1 485 554**	**179 806**	**12.1%**	**390 782**	**26.3%**	**570 588**	**38.4%**	**570 172**	**35.2%**	**(31.5%)**
Planning and Development	52 552	5 962	11.3%	13 698	26.1%	19 660	37.4%	4 389	19.5%	212.1%
Road Transport	1 410 618	173 553	12.3%	376 268	26.7%	549 821	39.0%	564 165	35.8%	(33.3%)
Environmental Protection	22 384	291	1.3%	816	3.6%	1 107	4.9%	1 618	7.6%	(49.5%)
Trading Services	**2 630 275**	**176 202**	**6.7%**	**412 219**	**15.7%**	**588 421**	**22.4%**	**371 674**	**26.2%**	**10.9%**
Electricity	1 404 107	112 260	8.0%	225 541	16.1%	337 801	24.1%	202 976	26.3%	11.1%
Water	478 665	33 271	7.0%	96 742	20.2%	130 013	27.2%	88 758	40.5%	9.0%
Waste Water Management	482 565	16 117	3.3%	70 648	14.6%	86 765	18.0%	55 169	22.2%	28.1%
Waste Management	264 938	14 554	5.5%	19 288	7.3%	33 841	12.8%	24 771	15.0%	(22.1%)
Other	**2 849**	**244**	**8.5%**	**151**	**5.3%**	**395**	**13.8%**	**53**	**1.4%**	**185.3%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**27 543 205**	**7 821 945**	**28.4%**	**7 994 534**	**29.0%**	**15 816 479**	**57.4%**	**6 911 337**	**54.3%**	**15.7%**
Ratepayers and other	**21 960 571**	**6 191 267**	**28.2%**	**6 217 434**	**28.3%**	**12 408 701**	**56.5%**	**5 959 717**	**60.6%**	**4.3%**
Government - operating	2 595 904	711 306	27.4%	795 711	30.7%	1 507 017	58.1%	434 227	37.2%	83.2%
Government - capital	2 583 308	800 762	31.0%	877 494	34.0%	1 678 255	65.0%	441 364	32.1%	98.8%
Interest	403 422	118 609	29.4%	103 896	25.8%	222 505	55.2%	76 028	33.6%	36.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(23 349 179)**	**(7 600 415)**	**32.6%**	**(5 355 233)**	**22.9%**	**(12 955 648)**	**55.5%**	**(5 969 278)**	**60.1%**	**(10.3%)**
Suppliers and employees	(22 599 729)	(7 386 996)	32.7%	(5 176 189)	22.9%	(12 563 185)	55.6%	(5 754 616)	60.7%	(10.1%)
Finance charges	(749 449)	(207 557)	27.7%	(179 044)	23.9%	(386 600)	51.6%	(187 825)	40.6%	(4.7%)
Transfers and grants	-	(5 862)	-	-	-	(5 862)	-	(26 837)	-	(100.0%)
Net Cash from/(used) Operating Activities	**4 194 026**	**221 529**	**5.3%**	**2 639 301**	**62.9%**	**2 860 831**	**68.2%**	**942 058**	**27.5%**	**180.2%**
Cash Flow from Investing Activities										
Receipts	**69 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	69 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(5 178 063)**	**(791 276)**	**15.3%**	**(2 099 889)**	**40.6%**	**(2 891 166)**	**55.8%**	**(703 580)**	**28.4%**	**198.5%**
Capital assets	(5 178 063)	(791 276)	15.3%	(2 099 889)	40.6%	(2 891 166)	55.8%	(703 580)	28.4%	198.5%
Net Cash from/(used) Investing Activities	**(5 109 063)**	**(791 276)**	**15.5%**	**(2 099 889)**	**41.1%**	**(2 891 166)**	**56.6%**	**(703 580)**	**28.8%**	**198.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(345 066)**	**(119 428)**	**34.6%**	**(64 403)**	**18.7%**	**(183 831)**	**53.3%**	**(75 705)**	**77.9%**	**(14.9%)**
Repayment of borrowing	(345 066)	(119 428)	34.6%	(64 403)	18.7%	(183 831)	53.3%	(75 705)	77.9%	(14.9%)
Net Cash from/(used) Financing Activities	**(345 066)**	**(119 428)**	**34.6%**	**(64 403)**	**18.7%**	**(183 831)**	**53.3%**	**(75 705)**	**(7.2%)**	**(14.9%)**
Net Increase/(Decrease) in cash held	**(1 260 103)**	**(689 175)**	**54.7%**	**475 009**	**(37.7%)**	**(214 166)**	**17.0%**	**162 774**	**(55.7%)**	**191.8%**
Cash/cash equivalents at the year begin:	7 539 463	8 099 366	107.4%	7 410 191	98.3%	8 099 366	107.4%	5 525 049	167.7%	34.1%
Cash/cash equivalents at the year end:	**6 279 360**	**7 410 191**	**118.0%**	**7 885 200**	**125.6%**	**7 885 200**	**125.6%**	**5 687 822**	**125.7%**	**38.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	251 332	12.4%	59 060	2.9%	77 728	3.8%	1 635 339	80.8%	2 023 460	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	616 031	76.2%	37 752	4.7%	22 743	2.8%	131 698	16.3%	808 224	12.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	424 249	31.4%	22 431	1.7%	(7 983)	(.6%)	912 503	67.5%	1 351 200	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	136 092	13.8%	28 378	2.9%	37 653	3.8%	785 581	79.5%	987 704	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	67 092	18.0%	14 399	3.9%	14 822	4.0%	275 637	74.1%	371 950	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52 520	10.4%	9 145	1.8%	9 195	1.8%	431 987	85.9%	502 847	7.9%	-	-	-	-
Interest on Arrear Debtor Accounts	42 235	6.0%	16 515	2.3%	19 318	2.7%	630 479	89.0%	708 547	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(133 948)	33.1%	(67 404)	16.7%	(37 731)	9.3%	(165 297)	40.9%	(404 380)	(6.4%)	-	-	-	-
Total By Income Source	**1 455 603**	**22.9%**	**120 275**	**1.9%**	**135 747**	**2.1%**	**4 637 926**	**73.0%**	**6 349 551**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 714	(34.4%)	(74 403)	201.0%	(55 019)	148.7%	79 696	(215.3%)	(37 012)	(.6%)	-	-	-	-
Commercial	474 276	42.5%	44 022	3.9%	41 195	3.7%	555 221	49.8%	1 114 714	17.6%	-	-	-	-
Households	747 696	14.8%	144 821	2.9%	154 621	3.1%	4 020 092	79.3%	5 067 229	79.8%	-	-	-	-
Other	220 917	108.0%	5 836	2.9%	(5 049)	(2.5%)	(17 082)	(8.3%)	204 621	3.2%	-	-	-	-
Total By Customer Group	**1 455 603**	**22.9%**	**120 275**	**1.9%**	**135 747**	**2.1%**	**4 637 926**	**73.0%**	**6 349 551**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	175 047	99.2%	139	.1%	(445)	(.3%)	1 797	1.0%	176 538	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**175 047**	**99.2%**	**139**	**.1%**	**(445)**	**(.3%)**	**1 797**	**1.0%**	**176 538**	**100.0%**

Contact Details

Municipal Manager	Mr Achmat Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**196 443**	**55 264**	**28.1%**	**48 608**	**24.7%**	**103 873**	**52.9%**	**42 382**	**51.2%**	**14.7%**
Property rates	30 261	8 839	29.2%	3 466	11.5%	12 305	40.7%	2 881	75.8%	20.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	76 090	19 529	25.7%	16 846	22.1%	36 375	47.8%	16 441	45.7%	2.5%
Service charges - water revenue	11 499	2 400	20.9%	3 737	32.5%	6 137	53.4%	3 863	45.2%	(3.3%)
Service charges - sanitation revenue	9 165	4 027	43.9%	4 276	46.7%	8 302	90.6%	3 688	61.3%	15.9%
Service charges - refuse revenue	7 937	3 005	37.9%	3 195	40.3%	6 200	78.1%	2 632	49.5%	21.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 000	786	26.2%	815	27.2%	1 602	53.4%	526	69.3%	55.0%
Interest earned - external investments	50	67	133.3%	44	87.8%	111	221.1%	4	14.1%	917.8%
Interest earned - outstanding debtors	1 500	448	29.9%	500	33.3%	948	63.2%	423	54.6%	18.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 497	372	14.9%	356	14.3%	729	29.2%	396	62.7%	(10.0%)
Licences and permits	1 641	431	26.3%	399	24.3%	830	50.6%	410	291.0%	(2.5%)
Agency services	2 000	649	32.4%	137	6.8%	786	39.3%	643	32.4%	(78.7%)
Transfers recognised - operational	44 552	14 321	32.1%	12 729	28.6%	27 050	60.7%	9 578	52.0%	32.9%
Other own revenue	1 253	388	30.9%	356	28.4%	744	59.4%	343	16.4%	3.8%
Gains on disposal of PPE	5 000	4	.1%	1 752	35.0%	1 756	35.1%	554	596.4%	216.2%
Operating Expenditure	**212 653**	**43 477**	**20.4%**	**43 373**	**20.4%**	**86 850**	**40.8%**	**45 290**	**45.8%**	**(4.2%)**
Employee related costs	76 374	16 637	21.8%	20 185	26.4%	36 822	48.2%	19 334	49.6%	4.4%
Remuneration of councillors	5 237	1 090	20.8%	1 046	20.0%	2 136	40.8%	1 033	41.0%	1.3%
Debt impairment	6 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 689	-	-	-	-	-	-	-	-	-
Finance charges	6 248	-	-	-	-	-	-	2 346	50.2%	(100.0%)
Bulk purchases	66 319	18 733	28.2%	15 216	22.9%	33 949	51.2%	14 399	56.6%	5.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	725	8	1.1%	26	3.6%	34	4.7%	49	12.9%	(46.4%)
Other expenditure	36 062	7 009	19.4%	6 899	19.1%	13 908	38.6%	8 130	40.2%	(15.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 210)**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Transfers recognised - capital	52 123	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**59 253**	**5 313**	**9.0%**	**8 413**	**14.2%**	**13 726**	**23.2%**	**7 356**	**17.2%**	**14.4%**
National Government	33 767	4 439	13.1%	8 247	24.4%	12 686	37.6%	6 310	18.7%	30.7%
Provincial Government	17 376	283	1.6%	-	-	283	1.6%	-	19.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 143**	**4 722**	**9.2%**	**8 247**	**16.1%**	**12 969**	**25.4%**	**6 310**	**18.8%**	**30.7%**
Borrowing	8 110	532	6.6%	40	.5%	572	7.1%	1 045	22.6%	(96.1%)
Internally generated funds	-	59	-	126	-	184	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**59 253**	**5 313**	**9.0%**	**8 413**	**14.2%**	**13 726**	**23.2%**	**7 356**	**17.2%**	**14.4%**
Governance and Administration	**6 525**	**2 467**	**37.8%**	**56**	**.9%**	**2 523**	**38.7%**	**435**	**22.2%**	**(87.1%)**
Executive & Council	2 800	1 967	70.3%	21	.8%	1 989	71.0%	409	34.3%	(94.7%)
Budget & Treasury Office	2 950	-	-	31	1.1%	31	1.1%	1	26.1%	4 263.5%
Corporate Services	775	500	64.5%	4	.5%	504	65.0%	25	2.2%	(86.2%)
Community and Public Safety	**25 880**	**310**	**1.2%**	**456**	**1.8%**	**765**	**3.0%**	**154**	**12.0%**	**195.3%**
Community & Social Services	725	27	3.7%	-	-	27	3.7%	15	.5%	(100.0%)
Sport And Recreation	7 889	283	3.6%	456	5.8%	738	9.4%	8	.5%	5 649.7%
Public Safety	-	-	-	-	-	-	-	132	20.2%	(100.0%)
Housing	17 266	-	-	-	-	-	-	-	22.9%	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 009**	**1 126**	**14.1%**	**3 469**	**43.3%**	**4 594**	**57.4%**	**2 678**	**14.6%**	**29.5%**
Planning and Development	-	-	-	-	-	-	-	0	2.2%	(100.0%)
Road Transport	8 009	1 126	14.1%	3 469	43.3%	4 594	57.4%	2 678	14.6%	29.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 839**	**1 410**	**7.5%**	**4 432**	**23.5%**	**5 843**	**31.0%**	**4 088**	**20.0%**	**8.4%**
Electricity	5 134	669	13.0%	617	12.0%	1 287	25.1%	749	111.3%	(17.6%)
Water	855	32	3.7%	122	14.3%	154	18.0%	27	3.5%	355.0%
Waste Water Management	12 850	709	5.5%	3 693	28.7%	4 402	34.3%	3 312	19.6%	11.5%
Waste Management	-	-	-	-	-	-	-	-	.6%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**242 818**	**74 358**	**30.6%**	**65 378**	**26.9%**	**139 736**	**57.5%**	**67 031**	**52.6%**	**(2.5%)**
Ratepayers and other	**144 593**	**43 137**	**29.8%**	**40 516**	**28.0%**	**83 653**	**57.9%**	**38 226**	**59.0%**	**6.0%**
Government - operating	44 552	17 507	39.3%	14 112	31.7%	31 620	71.0%	10 629	61.3%	32.8%
Government - capital	52 123	13 199	25.3%	10 206	19.6%	23 405	44.9%	17 749	36.0%	(42.5%)
Interest	1 550	515	33.2%	543	35.1%	1 058	68.3%	427	43.0%	27.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(190 825)**	**(71 213)**	**37.3%**	**(55 210)**	**28.9%**	**(126 423)**	**66.3%**	**(56 139)**	**65.8%**	**(1.7%)**
Suppliers and employees	(183 852)	(71 205)	38.7%	(55 184)	30.0%	(126 388)	68.7%	(53 855)	65.5%	2.5%
Finance charges	(6 248)	-	-	-	-	-	-	(2 235)	83.2%	(100.0%)
Transfers and grants	(725)	(8)	1.1%	(26)	3.6%	(34)	4.7%	(49)	12.9%	(46.4%)
Net Cash from/(used) Operating Activities	**51 993**	**3 145**	**6.0%**	**10 168**	**19.6%**	**13 313**	**25.6%**	**10 892**	**23.8%**	**(6.6%)**
Cash Flow from Investing Activities										
Receipts	**5 563**	**4**	**.1%**	**1 752**	**31.5%**	**1 756**	**31.6%**	**554**	**54.2%**	**216.2%**
Proceeds on disposal of PPE	5 000	4	.1%	1 752	35.0%	1 756	35.1%	554	54.2%	216.2%
Decrease in non-current debtors	563	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(59 253)**	**(5 313)**	**9.0%**	**(8 413)**	**14.2%**	**(13 726)**	**23.2%**	**(7 355)**	**17.2%**	**14.4%**
Capital assets	(59 253)	(5 313)	9.0%	(8 413)	14.2%	(13 726)	23.2%	(7 355)	17.2%	14.4%
Net Cash from/(used) Investing Activities	**(53 690)**	**(5 309)**	**9.9%**	**(6 661)**	**12.4%**	**(11 969)**	**22.3%**	**(6 801)**	**16.7%**	**(2.1%)**
Cash Flow from Financing Activities										
Receipts	**8 387**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 130	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	257	-	-	-	-	-	-	-	-	-
Payments	**(6 236)**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 743)**	**148.2%**	**(100.0%)**
Repayment of borrowing	(6 236)	-	-	-	-	-	-	(2 743)	148.2%	(100.0%)
Net Cash from/(used) Financing Activities	**2 150**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 743)**	**(81.8%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**453**	**(2 164)**	**(477.2%)**	**3 508**	**773.6%**	**1 344**	**296.4%**	**1 348**	**(5.3%)**	**160.3%**
Cash/cash equivalents at the year begin:	(15 070)	3 761	(25.0%)	1 597	(10.6%)	3 761	(25.0%)	2 470	28.0%	(35.3%)
Cash/cash equivalents at the year end:	**(14 617)**	**1 597**	**(10.9%)**	**5 105**	**(34.9%)**	**5 105**	**(34.9%)**	**3 818**	**30.9%**	**33.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 406	80.1%	335	5.0%	101	1.5%	912	13.5%	6 754	14.4%	-	-	4 072	60.0%
Trade and Other Receivables from Exchange Transactions - Electric	5 693	73.4%	1 002	12.9%	204	2.6%	858	11.1%	7 757	16.6%	675	8.7%	979	12.0%
Receivables from Non-exchange Transactions - Property Rates	3 813	54.1%	526	7.5%	204	2.9%	2 510	35.6%	7 053	15.1%	19	.3%	1 671	23.0%
Receivables from Exchange Transactions - Waste Water Manageme	6 509	80.2%	297	3.7%	135	1.7%	1 175	14.5%	8 115	17.3%	-	-	3 615	44.0%
Receivables from Exchange Transactions - Waste Management	4 549	78.5%	216	3.7%	101	1.7%	927	16.0%	5 792	12.4%	-	-	2 499	43.0%
Receivables from Exchange Transactions - Property Rental Debtors	151	42.1%	7	2.0%	6	1.7%	194	54.1%	359	.8%	-	-	55	15.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 705	51.9%	401	3.6%	252	2.3%	4 625	42.1%	10 984	23.5%	185	1.7%	7 780	70.0%
Total By Income Source	**31 826**	**68.0%**	**2 783**	**5.9%**	**1 003**	**2.1%**	**11 202**	**23.9%**	**46 813**	**100.0%**	**880**	**1.9%**	**20 670**	**44.0%**
Debtors Age Analysis By Customer Group														
Organs of State	267	80.6%	13	4.0%	13	4.0%	38	11.4%	331	.7%	-	-	-	-
Commercial	938	54.5%	210	12.2%	57	3.3%	514	29.9%	1 720	3.7%	-	-	-	-
Households	26 417	71.8%	1 896	5.1%	773	2.1%	7 729	21.0%	36 815	78.6%	880	2.4%	-	-
Other	4 204	52.9%	663	8.3%	159	2.0%	2 920	36.7%	7 947	17.0%	-	-	20 670	260.0%
Total By Customer Group	**31 826**	**68.0%**	**2 783**	**5.9%**	**1 003**	**2.1%**	**11 202**	**23.9%**	**46 813**	**100.0%**	**880**	**1.9%**	**20 670**	**44.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 579	100.0%	-	-	-	-	-	-	3 579	45.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	178	100.0%	-	-	-	-	-	-	178	2.3%
Trade Creditors	209	71.2%	63	21.4%	21	7.1%	1	.3%	294	3.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 432	37.2%	647	16.8%	1 667	43.3%	107	2.8%	3 853	48.7%
Total	**5 399**	**68.3%**	**710**	**9.0%**	**1 688**	**21.4%**	**107**	**1.4%**	**7 904**	**100.0%**

Contact Details

Municipal Manager	Mr Jan Swartz	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3326

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**166 237**	**44 799**	**26.9%**	**39 071**	**23.5%**	**83 871**	**50.5%**	**41 969**	**49.3%**	**(6.9%)**
Property rates	30 199	7 410	24.5%	6 209	20.6%	13 618	45.1%	5 318	44.2%	16.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	14 042	-	13 231	-	27 273	-	14 519	-	(8.9%)
Service charges - water revenue	-	2 636	-	3 158	-	5 795	-	2 867	-	10.1%
Service charges - sanitation revenue	-	1 545	-	1 207	-	2 752	-	-	-	(100.0%)
Service charges - refuse revenue	-	1 183	-	1 231	-	2 413	-	1 118	-	10.1%
Service charges - other	81 327	-	-	-	-	-	-	1 813	4.4%	(100.0%)
Rental of facilities and equipment	3 417	844	24.7%	774	22.7%	1 618	47.4%	908	53.8%	(14.7%)
Interest earned - external investments	709	85	12.0%	76	10.7%	161	22.7%	130	25.0%	(41.8%)
Interest earned - outstanding debtors	2 570	419	16.3%	687	26.7%	1 106	43.0%	669	80.0%	2.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 859	362	19.5%	341	18.3%	703	37.8%	470	21.6%	(27.5%)
Licences and permits	-	-	-	1	-	1	-	-	-	(100.0%)
Agency services	1 778	504	28.4%	490	27.6%	995	55.9%	152	7.5%	222.7%
Transfers recognised - operational	43 033	15 540	36.1%	11 420	26.5%	26 960	62.6%	13 671	101.3%	(16.5%)
Other own revenue	1 345	230	17.1%	246	18.3%	476	35.4%	334	2.1%	(26.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**173 097**	**41 143**	**23.8%**	**43 924**	**25.4%**	**85 066**	**49.1%**	**46 417**	**49.6%**	**(5.4%)**
Employee related costs	63 237	14 012	22.2%	16 171	25.6%	30 184	47.7%	14 707	45.5%	10.0%
Remuneration of councillors	3 794	843	22.2%	1 099	29.0%	1 942	51.2%	872	46.4%	25.9%
Debt impairment	4 500	1 125	25.0%	1 125	25.0%	2 250	50.0%	439	-	156.2%
Depreciation and asset impairment	20 000	4 625	23.1%	4 731	23.7%	9 356	46.8%	7 833	44.0%	(39.6%)
Finance charges	1 700	899	52.9%	127	7.5%	1 026	60.3%	-	-	(100.0%)
Bulk purchases	50 000	13 718	27.4%	11 723	23.4%	25 441	50.9%	13 325	51.8%	(12.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(26)	-	(100.0%)
Other expenditure	29 866	5 920	19.8%	8 948	30.0%	14 867	49.8%	9 266	58.3%	(3.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**75 008**	**7 686**	**10.2%**	**5 812**	**7.7%**	**13 498**	**18.0%**	**532**	**4.2%**	**991.9%**
National Government	70 008	7 173	10.2%	4 861	6.9%	12 034	17.2%	(5)	1.9%	(91 900.5%)
Provincial Government	-	3	-	24	-	26	-	(2)	8.7%	(1 363.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70 008**	**7 176**	**10.2%**	**4 885**	**7.0%**	**12 060**	**17.2%**	**(7)**	**3.5%**	**(68 103.5%)**
Borrowing	-	-	-	-	-	-	-	105	.9%	(100.0%)
Internally generated funds	5 000	511	10.2%	928	18.6%	1 438	28.8%	435	235.6%	113.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 008**	**7 686**	**10.2%**	**5 812**	**7.7%**	**13 498**	**18.0%**	**532**	**4.2%**	**991.9%**
Governance and Administration	**1 191**	**198**	**16.6%**	**23**	**1.9%**	**221**	**18.5%**	**359**	**.9%**	**(93.6%)**
Executive & Council	701	128	18.3%	2	.2%	130	18.5%	75	.3%	(97.7%)
Budget & Treasury Office	30	7	24.5%	-	-	7	24.5%	155	-	(100.0%)
Corporate Services	460	63	13.6%	21	4.6%	84	18.2%	129	-	(83.6%)
Community and Public Safety	**25 797**	**589**	**2.3%**	**1 100**	**4.3%**	**1 690**	**6.5%**	**26**	**-**	**4 064.4%**
Community & Social Services	3 140	453	14.4%	1 100	35.0%	1 554	49.5%	15	-	7 406.1%
Sport And Recreation	3 864	136	3.5%	-	-	136	3.5%	15	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	18 793	-	-	-	-	-	-	(4)	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 427**	**781**	**10.5%**	**1 137**	**15.3%**	**1 917**	**25.8%**	**(88)**	**-**	**(1 395.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 427	781	10.5%	1 137	15.3%	1 917	25.8%	(88)	-	(1 395.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 593**	**6 118**	**15.1%**	**3 553**	**8.8%**	**9 670**	**23.8%**	**235**	**-**	**1 412.4%**
Electricity	2 410	6	.2%	5	.2%	11	.5%	-	-	(100.0%)
Water	2 168	6 112	281.9%	3 456	159.4%	9 568	441.3%	235	-	1 371.1%
Waste Water Management	36 015	-	-	92	.3%	92	.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**233 849**	**65 260**	**27.9%**	**42 614**	**18.2%**	**107 875**	**46.1%**	**36 770**	**40.5%**	**15.9%**
Ratepayers and other	**117 527**	**28 850**	**24.5%**	**26 921**	**22.9%**	**55 771**	**47.5%**	**21 900**	**29.1%**	**22.9%**
Government - operating	43 034	15 540	36.1%	11 420	26.5%	26 960	62.6%	10 756	75.7%	6.2%
Government - capital	70 007	20 594	29.4%	4 021	5.7%	24 615	35.2%	3 315	54.9%	21.3%
Interest	3 281	277	8.4%	252	7.7%	528	16.1%	799	33.9%	(68.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(148 598)**	**(48 703)**	**32.8%**	**(39 957)**	**26.9%**	**(88 661)**	**59.7%**	**(43 822)**	**57.3%**	**(8.8%)**
Suppliers and employees	(146 896)	(47 805)	32.5%	(39 830)	27.1%	(87 635)	59.7%	(43 822)	57.9%	(9.1%)
Finance charges	(1 702)	(899)	52.8%	(127)	7.5%	(1 026)	60.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**85 251**	**16 557**	**19.4%**	**2 657**	**3.1%**	**19 214**	**22.5%**	**(7 052)**	**15.1%**	**(137.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(7 158)**	**-**	**5 500**	**-**	**(1 658)**	**-**	**5 000**	**-**	**10.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(7 158)	-	5 500	-	(1 658)	-	5 000	-	10.0%
Payments	**(75 008)**	**(7 687)**	**10.2%**	**(5 812)**	**7.7%**	**(13 499)**	**18.0%**	**(4 887)**	**10.8%**	**18.9%**
Capital assets	(75 008)	(7 687)	10.2%	(5 812)	7.7%	(13 499)	18.0%	(4 887)	10.8%	18.9%
Net Cash from/(used) Investing Activities	**(75 008)**	**(14 845)**	**19.8%**	**(312)**	**.4%**	**(15 157)**	**20.2%**	**113**	**19.6%**	**(375.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 000**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	1 000	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 673)**	**(1 007)**	**21.5%**	**(515)**	**11.0%**	**(1 521)**	**32.6%**	**(624)**	**-**	**(17.5%)**
Repayment of borrowing	(4 673)	(1 007)	21.5%	(515)	11.0%	(1 521)	32.6%	(624)	-	(17.5%)
Net Cash from/(used) Financing Activities	**(4 673)**	**(1 007)**	**21.5%**	**(515)**	**11.0%**	**(1 521)**	**32.6%**	**376**	**-**	**(236.8%)**
Net Increase/(Decrease) in cash held	**5 570**	**706**	**12.7%**	**1 830**	**32.9%**	**2 536**	**45.5%**	**(6 563)**	**7.2%**	**(127.9%)**
Cash/cash equivalents at the year begin:	8 000	695	8.7%	1 401	17.5%	695	8.7%	11 114	3.4%	(87.4%)
Cash/cash equivalents at the year end:	**13 570**	**1 401**	**10.3%**	**3 231**	**23.8%**	**3 231**	**23.8%**	**4 551**	**5.0%**	**(29.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 679	15.0%	1 098	9.8%	639	5.7%	7 800	69.5%	11 217	20.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 577	28.1%	1 664	13.1%	947	7.5%	6 523	51.3%	12 711	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 114	10.2%	1 197	5.8%	859	4.1%	16 574	79.9%	20 744	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	551	7.8%	500	7.1%	404	5.7%	5 597	79.4%	7 052	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	424	10.0%	325	7.6%	258	6.1%	3 243	76.3%	4 250	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.8%	0	.8%	0	.8%	46	97.7%	47	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(209)	22.3%	(85)	9.1%	(134)	14.2%	(510)	54.3%	(939)	(1.7%)	-	-	-	-
Total By Income Source	**8 136**	**14.8%**	**4 699**	**8.5%**	**2 973**	**5.4%**	**39 273**	**71.3%**	**55 082**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	298	29.8%	189	18.8%	93	9.3%	422	42.1%	1 001	1.8%	-	-	-	-
Commercial	4 291	16.1%	2 329	8.8%	1 276	4.8%	18 719	70.3%	26 615	48.3%	-	-	-	-
Households	3 331	12.9%	2 080	8.0%	1 518	5.9%	18 917	73.2%	25 847	46.9%	-	-	-	-
Other	216	13.3%	101	6.2%	87	5.4%	1 215	75.1%	1 618	2.9%	-	-	-	-
Total By Customer Group	**8 136**	**14.8%**	**4 699**	**8.5%**	**2 973**	**5.4%**	**39 273**	**71.3%**	**55 082**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	666	99.7%	0	-	2	.3%	-	-	668	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**666**	**99.7%**	**0**	**-**	**2**	**.3%**	**-**	**-**	**668**	**100.0%**

Contact Details

Municipal Manager	Mr Ian Kenned	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**203 161**	**63 806**	**31.4%**	**54 530**	**26.8%**	**118 336**	**58.2%**	**42 214**	**50.8%**	**29.2%**
Property rates	46 496	19 716	42.4%	9 326	20.1%	29 042	62.5%	7 557	57.0%	23.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 915	17 883	24.5%	16 528	22.7%	34 411	47.2%	15 503	45.8%	6.6%
Service charges - water revenue	20 389	3 991	19.6%	5 119	25.1%	9 110	44.7%	4 112	42.7%	24.5%
Service charges - sanitation revenue	7 201	2 675	37.1%	2 662	37.0%	5 337	74.1%	1 798	51.5%	48.0%
Service charges - refuse revenue	11 935	4 293	36.0%	4 402	36.9%	8 695	72.9%	2 992	53.1%	47.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 843	1 026	36.1%	843	29.6%	1 869	65.7%	676	56.4%	24.7%
Interest earned - external investments	300	239	79.8%	309	102.9%	548	182.7%	184	22.3%	68.2%
Interest earned - outstanding debtors	2 700	965	35.8%	780	28.9%	1 746	64.7%	642	44.9%	21.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	705	307	43.5%	164	23.2%	470	66.7%	172	97.7%	(4.5%)
Licences and permits	1 530	353	23.1%	61	4.0%	414	27.1%	-	-	(100.0%)
Agency services	1 754	429	24.5%	389	22.2%	818	46.6%	393	47.7%	(1.0%)
Transfers recognised - operational	32 014	10 740	33.5%	13 168	41.1%	23 908	74.7%	7 829	64.9%	68.2%
Other own revenue	2 380	1 189	50.0%	780	32.8%	1 969	82.7%	357	16.0%	118.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**209 829**	**51 394**	**24.5%**	**56 057**	**26.7%**	**107 451**	**51.2%**	**43 550**	**44.9%**	**28.7%**
Employee related costs	81 035	21 170	26.1%	24 061	29.7%	45 231	55.8%	19 948	47.9%	20.6%
Remuneration of councillors	4 198	990	23.6%	1 043	24.8%	2 033	48.4%	901	46.1%	15.8%
Debt impairment	918	229	25.0%	229	25.0%	459	50.0%	-	-	(100.0%)
Depreciation and asset impairment	17 225	4 306	25.0%	4 306	25.0%	8 613	50.0%	-	-	(100.0%)
Finance charges	9 752	3 300	33.8%	3 439	35.3%	6 739	69.1%	2 724	30.5%	26.2%
Bulk purchases	55 903	13 197	23.6%	12 535	22.4%	25 732	46.0%	10 540	61.0%	18.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 566	-	-	769	30.0%	769	30.0%	656	40.4%	17.2%
Other expenditure	38 232	8 200	21.4%	9 675	25.3%	17 875	46.8%	8 781	43.4%	10.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 667)**	**12 412**		**(1 527)**		**10 886**		**(1 336)**		
Transfers recognised - capital	20 534	-	-	-	-	-	-	63	.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**23 219**	**3 706**	**16.0%**	**6 735**	**29.0%**	**10 441**	**45.0%**	**3 788**	**25.4%**	**77.8%**
National Government	11 293	3 526	31.2%	3 996	35.4%	7 522	66.6%	702	12.9%	469.4%
Provincial Government	7 478	-	-	1 688	22.6%	1 688	22.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	203	-	-	115	56.8%	115	56.8%	-	-	(100.0%)
Transfers recognised - capital	**18 973**	**3 526**	**18.6%**	**5 799**	**30.6%**	**9 325**	**49.1%**	**702**	**8.9%**	**726.4%**
Borrowing	1 750	-	-	259	14.8%	259	14.8%	1 257	40.2%	(79.4%)
Internally generated funds	2 496	179	7.2%	677	27.1%	857	34.3%	1 830	58.5%	(63.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23 219**	**3 706**	**16.0%**	**6 735**	**29.0%**	**10 441**	**45.0%**	**3 788**	**25.4%**	**77.8%**
Governance and Administration	**939**	**2**	**.2%**	**201**	**21.5%**	**203**	**21.6%**	**475**	**23.2%**	**(57.6%)**
Executive & Council	5	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	400	2	.4%	-	-	2	.4%	2	6.6%	(100.0%)
Corporate Services	534	-	-	201	37.7%	201	37.7%	473	23.4%	(57.4%)
Community and Public Safety	**8 713**	**60**	**.7%**	**1 944**	**22.3%**	**2 004**	**23.0%**	**647**	**14.4%**	**200.4%**
Community & Social Services	198	0	.1%	166	83.9%	166	84.0%	184	58.7%	(9.9%)
Sport And Recreation	1 052	59	5.7%	90	8.5%	149	14.2%	119	25.4%	(24.7%)
Public Safety	100	-	-	-	-	-	-	343	27.8%	(100.0%)
Housing	7 363	-	-	1 688	22.9%	1 688	22.9%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 848**	**77**	**4.2%**	**279**	**15.1%**	**356**	**19.3%**	**981**	**37.4%**	**(71.6%)**
Planning and Development	28	-	-	-	-	-	-	-	-	-
Road Transport	1 820	77	4.2%	279	15.3%	356	19.5%	981	37.5%	(71.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 720**	**3 567**	**30.4%**	**4 311**	**36.8%**	**7 878**	**67.2%**	**1 686**	**27.1%**	**155.7%**
Electricity	445	4	.8%	26	5.9%	30	6.7%	232	41.6%	(88.7%)
Water	185	15	8.0%	53	28.7%	68	36.6%	120	45.2%	(55.9%)
Waste Water Management	11 084	3 549	32.0%	4 232	38.2%	7 781	70.2%	1 223	17.0%	246.0%
Waste Management	6	-	-	-	-	-	-	110	90.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**222 414**	**71 049**	**31.9%**	**62 771**	**28.2%**	**133 820**	**60.2%**	**54 823**	**50.8%**	**14.5%**
Ratepayers and other	**168 427**	**49 865**	**29.6%**	**44 004**	**26.1%**	**93 869**	**55.7%**	**43 044**	**48.4%**	**2.2%**
Government - operating	32 014	14 756	46.1%	11 264	35.2%	26 019	81.3%	9 157	66.3%	23.0%
Government - capital	18 973	6 072	32.0%	7 196	37.9%	13 268	69.9%	2 622	56.7%	174.4%
Interest	3 000	355	11.8%	308	10.3%	663	22.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(191 382)**	**(57 080)**	**29.8%**	**(53 637)**	**28.0%**	**(110 716)**	**57.9%**	**(53 394)**	**51.4%**	**.5%**
Suppliers and employees	(175 101)	(54 406)	31.1%	(50 337)	28.7%	(104 743)	59.8%	(52 732)	53.8%	(4.5%)
Finance charges	(13 745)	(2 674)	19.5%	(2 531)	18.4%	(5 204)	37.9%	-	-	(100.0%)
Transfers and grants	(2 536)	-	-	(769)	30.3%	(769)	30.3%	(661)	41.6%	16.3%
Net Cash from/(used) Operating Activities	**31 032**	**13 969**	**45.0%**	**9 134**	**29.4%**	**23 103**	**74.4%**	**1 429**	**44.9%**	**539.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(23 219)**	**(3 644)**	**15.7%**	**(6 735)**	**29.0%**	**(10 379)**	**44.7%**	**(4 638)**	**32.1%**	**45.2%**
Capital assets	(23 219)	(3 644)	15.7%	(6 735)	29.0%	(10 379)	44.7%	(4 638)	32.1%	45.2%
Net Cash from/(used) Investing Activities	**(23 219)**	**(3 644)**	**15.7%**	**(6 735)**	**29.0%**	**(10 379)**	**44.7%**	**(4 638)**	**32.1%**	**45.2%**
Cash Flow from Financing Activities										
Receipts	**1 815**	**1 000**	**55.1%**	**-**	**-**	**1 000**	**55.1%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 750	1 000	57.1%	-	-	1 000	57.1%	-	-	-
Increase (decrease) in consumer deposits	65	-	-	-	-	-	-	-	-	-
Payments	**(9 345)**	**(1 318)**	**14.1%**	**(1 366)**	**14.6%**	**(2 684)**	**28.7%**	**(4 054)**	**134.7%**	**(66.3%)**
Repayment of borrowing	(9 345)	(1 318)	14.1%	(1 366)	14.6%	(2 684)	28.7%	(4 054)	134.7%	(66.3%)
Net Cash from/(used) Financing Activities	**(7 530)**	**(318)**	**4.2%**	**(1 366)**	**18.1%**	**(1 684)**	**22.4%**	**(4 054)**	**651.0%**	**(66.3%)**
Net Increase/(Decrease) in cash held	**283**	**10 006**	**3 532.9%**	**1 033**	**364.9%**	**11 040**	**3 897.7%**	**(7 263)**	**110.7%**	**(114.2%)**
Cash/cash equivalents at the year begin:	3 702	11 303	305.3%	21 310	575.7%	11 303	305.3%	10 484	62.0%	103.3%
Cash/cash equivalents at the year end:	**3 985**	**21 310**	**534.7%**	**22 343**	**560.7%**	**22 343**	**560.7%**	**3 221**	**33.0%**	**593.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 977	26.9%	740	10.0%	350	4.7%	4 296	58.3%	7 362	12.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 378	48.5%	1 195	13.3%	372	4.1%	3 074	34.1%	9 019	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 880	19.7%	1 077	7.4%	659	4.5%	10 028	68.5%	14 644	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	758	14.3%	404	7.6%	263	4.9%	3 886	73.2%	5 310	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 377	16.3%	629	7.4%	398	4.7%	6 067	71.6%	8 471	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.7%	2	2.3%	2	2.1%	92	91.9%	100	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	(18.3%)	1	118.3%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	630	4.5%	195	1.4%	94	.7%	13 143	93.5%	14 062	23.8%	-	-	-	-
Total By Income Source	**12 004**	**20.4%**	**4 242**	**7.2%**	**2 137**	**3.6%**	**40 585**	**68.8%**	**58 968**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(176)	(19.0%)	92	9.9%	101	10.9%	910	98.2%	926	1.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	12 180	21.0%	4 151	7.2%	2 036	3.5%	39 675	68.4%	58 042	98.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 004**	**20.4%**	**4 242**	**7.2%**	**2 137**	**3.6%**	**40 585**	**68.8%**	**58 968**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	410	100.0%	-	-	-	-	-	-	410	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**410**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**410**	**100.0%**

Contact Details

Municipal Manager	Adv H Linde	022 913 6000
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**690 089**	**319 242**	**46.3%**	**122 576**	**17.8%**	**441 818**	**64.0%**	**110 470**	**59.3%**	**11.0%**
Property rates	142 620	144 325	101.2%	(1 113)	(.8%)	143 212	100.4%	(17 417)	82.9%	(93.6%)
Property rates - penalties and collection charges	5 000	1 419	28.4%	1 602	32.0%	3 021	60.4%	1 255	59.0%	27.6%
Service charges - electricity revenue	251 050	63 178	25.2%	59 885	23.9%	123 064	49.0%	56 077	45.0%	6.8%
Service charges - water revenue	106 076	26 338	24.8%	22 650	21.4%	48 988	46.2%	24 354	40.5%	(7.0%)
Service charges - sanitation revenue	37 395	40 864	109.3%	(138)	(.4%)	40 726	108.9%	(2 309)	89.7%	(94.0%)
Service charges - refuse revenue	43 995	14 212	32.3%	8 635	19.6%	22 847	51.9%	8 756	54.9%	(1.4%)
Service charges - other	(7 943)	(2 533)	31.9%	(2 212)	27.8%	(4 745)	59.7%	7 321	-	(130.2%)
Rental of facilities and equipment	10 879	2 699	24.8%	3 584	32.9%	6 283	57.8%	3 320	56.4%	7.9%
Interest earned - external investments	20 400	4 042	19.8%	7 249	35.5%	11 291	55.3%	11 975	61.3%	(39.5%)
Interest earned - outstanding debtors	2 369	576	24.3%	585	24.7%	1 161	49.0%	592	51.6%	(1.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 861	274	9.6%	(220)	(7.7%)	55	1.9%	436	31.9%	(150.4%)
Licences and permits	1 359	292	21.5%	338	24.9%	630	46.4%	317	44.8%	6.8%
Agency services	2 909	697	23.9%	904	31.1%	1 601	55.0%	732	49.5%	23.5%
Transfers recognised - operational	63 875	20 504	32.1%	16 963	26.6%	37 467	58.7%	12 462	66.1%	36.1%
Other own revenue	7 244	2 355	32.5%	3 864	53.3%	6 219	85.8%	2 051	40.2%	88.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	548	-	(100.0%)
Operating Expenditure	**757 586**	**160 434**	**21.2%**	**181 949**	**24.0%**	**342 383**	**45.2%**	**157 492**	**42.6%**	**15.5%**
Employee related costs	219 526	48 806	22.2%	61 909	28.2%	110 715	50.4%	52 971	48.3%	16.9%
Remuneration of councillors	8 519	1 957	23.0%	1 959	23.0%	3 917	46.0%	1 839	46.7%	6.5%
Debt impairment	17 801	4 450	25.0%	3 662	20.6%	8 112	45.6%	8 428	50.0%	(56.6%)
Depreciation and asset impairment	108 033	23 120	21.4%	23 114	21.4%	46 234	42.8%	22 762	44.5%	1.5%
Finance charges	5 590	2 146	38.4%	5 208	93.2%	7 353	131.5%	3 962	43.1%	31.4%
Bulk purchases	218 320	47 312	21.7%	46 971	21.5%	94 283	43.2%	42 276	43.6%	11.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	26 295	6 882	26.2%	1 697	6.5%	8 579	32.6%	3 267	38.1%	(48.1%)
Other expenditure	153 502	25 762	16.8%	37 429	24.4%	63 191	41.2%	21 986	32.1%	70.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 498)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Transfers recognised - capital	59 347	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**188 900**	**17 565**	**9.3%**	**44 295**	**23.4%**	**61 860**	**32.7%**	**45 513**	**32.6%**	**(2.7%)**
National Government	17 040	1 033	6.1%	1 230	7.2%	2 263	13.3%	5 157	35.0%	(76.1%)
Provincial Government	42 307	6 689	15.8%	9 881	23.4%	16 570	39.2%	22 988	58.5%	(57.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 347**	**7 722**	**13.0%**	**11 112**	**18.7%**	**18 833**	**31.7%**	**28 145**	**52.7%**	**(60.5%)**
Borrowing	-	46	-	360	-	406	-	528	224.0%	(31.8%)
Internally generated funds	129 553	9 797	7.6%	32 824	25.3%	42 621	32.9%	16 840	20.7%	94.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**188 900**	**17 565**	**9.3%**	**44 295**	**23.4%**	**61 860**	**32.7%**	**45 513**	**32.6%**	**(2.7%)**
Governance and Administration	**29 346**	**2 178**	**7.4%**	**3 489**	**11.9%**	**5 667**	**19.3%**	**1 664**	**13.1%**	**109.6%**
Executive & Council	200	2	.8%	1	.4%	2	1.1%	-	-	(100.0%)
Budget & Treasury Office	1 671	5	.3%	280	16.8%	285	17.0%	83	57.7%	236.6%
Corporate Services	27 474	2 172	7.9%	3 208	11.7%	5 380	19.6%	1 581	12.8%	102.9%
Community and Public Safety	**21 381**	**416**	**1.9%**	**6 108**	**28.6%**	**6 524**	**30.5%**	**19 281**	**45.6%**	**(68.3%)**
Community & Social Services	1 502	194	12.9%	441	29.4%	635	42.3%	3 901	75.7%	(88.7%)
Sport And Recreation	13 733	177	1.3%	1 546	11.3%	1 723	12.5%	820	16.6%	88.6%
Public Safety	5 568	45	.8%	3 713	66.7%	3 758	67.5%	407	26.2%	812.2%
Housing	578	-	-	408	70.7%	408	70.7%	14 153	46.8%	(97.1%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 854**	**9 836**	**16.2%**	**17 012**	**28.0%**	**26 847**	**44.1%**	**4 498**	**15.6%**	**278.2%**
Planning and Development	719	-	-	475	66.1%	475	66.1%	161	27.6%	195.3%
Road Transport	57 832	9 836	17.0%	16 537	28.6%	26 372	45.6%	4 327	15.3%	282.1%
Environmental Protection	2 303	-	-	-	-	-	-	10	48.7%	(100.0%)
Trading Services	**77 320**	**5 135**	**6.6%**	**17 686**	**22.9%**	**22 821**	**29.5%**	**20 068**	**36.6%**	**(11.9%)**
Electricity	19 572	328	1.7%	6 447	32.9%	6 774	34.6%	3 717	23.7%	73.5%
Water	27 587	2 982	10.8%	6 546	23.7%	9 529	34.5%	1 920	25.7%	241.0%
Waste Water Management	19 373	1 757	9.1%	2 795	14.4%	4 552	23.5%	9 701	44.3%	(71.2%)
Waste Management	10 788	69	.6%	1 897	17.6%	1 966	18.2%	4 731	47.1%	(59.9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**742 271**	**209 058**	**28.2%**	**187 754**	**25.3%**	**396 812**	**53.5%**	**174 146**	**56.9%**	**7.8%**
Ratepayers and other	**596 351**	**170 234**	**28.5%**	**149 995**	**25.2%**	**320 230**	**53.7%**	**140 705**	**52.7%**	**6.6%**
Government - operating	63 875	27 810	43.5%	18 479	28.9%	46 290	72.5%	10 551	69.4%	75.1%
Government - capital	59 347	4 416	7.4%	10 295	17.3%	14 711	24.8%	13 522	-	(23.9%)
Interest	22 698	6 597	29.1%	8 985	39.6%	15 582	68.6%	9 367	53.3%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(630 518)**	**(176 244)**	**28.0%**	**(174 714)**	**27.7%**	**(350 957)**	**55.7%**	**(148 026)**	**53.8%**	**18.0%**
Suppliers and employees	(598 273)	(174 574)	29.2%	(174 035)	29.1%	(348 610)	58.3%	(141 689)	55.7%	22.8%
Finance charges	(5 950)	(17)	.3%	(13)	.2%	(29)	.5%	(3 970)	44.5%	(99.7%)
Transfers and grants	(26 295)	(1 653)	6.3%	(666)	2.5%	(2 319)	8.8%	(2 367)	16.9%	(71.9%)
Net Cash from/(used) Operating Activities	**111 753**	**32 814**	**29.4%**	**13 041**	**11.7%**	**45 855**	**41.0%**	**26 120**	**105.7%**	**(50.1%)**
Cash Flow from Investing Activities										
Receipts	**500**	**1 754**	**350.9%**	**(81)**	**(16.2%)**	**1 674**	**334.7%**	**869**	**1.3%**	**(109.3%)**
Proceeds on disposal of PPE	500	1 754	350.9%	-	-	1 754	350.9%	869	1.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	(81)	-	(81)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(188 900)**	**(11 506)**	**6.1%**	**(35 061)**	**18.6%**	**(46 567)**	**24.7%**	**(39 504)**	**24.3%**	**(11.2%)**
Capital assets	(188 900)	(11 506)	6.1%	(35 061)	18.6%	(46 567)	24.7%	(39 504)	24.3%	(11.2%)
Net Cash from/(used) Investing Activities	**(188 400)**	**(9 752)**	**5.2%**	**(35 142)**	**18.7%**	**(44 893)**	**23.8%**	**(38 636)**	**37.0%**	**(9.0%)**
Cash Flow from Financing Activities										
Receipts	**1 500**	**437**	**29.1%**	**452**	**30.1%**	**889**	**59.2%**	**580**	**179.6%**	**(22.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 500	437	29.1%	452	30.1%	889	59.2%	580	179.6%	(22.1%)
Payments	**(10 682)**	**(12)**	**.1%**	**(5 774)**	**54.1%**	**(5 786)**	**54.2%**	**(5 760)**	**42.2%**	**.2%**
Repayment of borrowing	(10 682)	(12)	.1%	(5 774)	54.1%	(5 786)	54.2%	(5 760)	42.2%	.2%
Net Cash from/(used) Financing Activities	**(9 182)**	**425**	**(4.6%)**	**(5 322)**	**58.0%**	**(4 897)**	**53.3%**	**(5 180)**	**37.0%**	**2.7%**
Net Increase/(Decrease) in cash held	**(85 829)**	**23 487**	**(27.4%)**	**(27 423)**	**32.0%**	**(3 936)**	**4.6%**	**(17 696)**	**12.1%**	**55.0%**
Cash/cash equivalents at the year begin:	369 694	425 633	115.1%	449 121	121.5%	425 633	115.1%	504 194	136.5%	(10.9%)
Cash/cash equivalents at the year end:	**283 865**	**449 121**	**158.2%**	**421 697**	**148.6%**	**421 697**	**148.6%**	**486 498**	**185.6%**	**(13.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 297	31.0%	835	2.5%	705	2.1%	21 334	64.3%	33 171	21.9%	758	2.3%	(228)	-
Trade and Other Receivables from Exchange Transactions - Electric	15 910	88.0%	151	.8%	95	.5%	1 928	10.7%	18 084	11.9%	38	.2%	(43)	-
Receivables from Non-exchange Transactions - Property Rates	9 266	25.3%	1 069	2.9%	832	2.3%	25 469	69.5%	36 636	24.1%	70	.2%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 534	18.6%	635	3.3%	530	2.8%	14 336	75.3%	19 035	12.5%	195	1.0%	(253)	(1.0%)
Receivables from Exchange Transactions - Waste Management	3 544	21.2%	558	3.3%	491	2.9%	12 097	72.5%	16 689	11.0%	411	2.5%	(170)	(1.0%)
Receivables from Exchange Transactions - Property Rental Debtors	30	.4%	65	.9%	74	1.0%	7 058	97.7%	7 226	4.8%	-	-	-	-
Interest on Arrear Debtor Accounts	36	.2%	47	.2%	65	.3%	19 094	99.2%	19 242	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 383)	(81.4%)	174	10.2%	338	19.9%	2 571	151.3%	1 700	1.1%	53	3.1%	-	-
Total By Income Source	**41 234**	**27.2%**	**3 533**	**2.3%**	**3 130**	**2.1%**	**103 886**	**68.4%**	**151 783**	**100.0%**	**1 525**	**1.0%**	**(695)**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 238	48.2%	15	.3%	13	.3%	2 380	51.2%	4 646	3.1%	-	-	-	-
Commercial	8 804	32.0%	641	2.3%	691	2.5%	17 380	63.2%	27 515	18.1%	-	-	-	-
Households	30 174	25.3%	2 865	2.4%	2 414	2.0%	83 722	70.3%	119 175	78.5%	875	.7%	-	-
Other	19	4.2%	12	2.7%	11	2.5%	405	90.6%	447	.3%	650	145.6%	(695)	(155.0%)
Total By Customer Group	**41 234**	**27.2%**	**3 533**	**2.3%**	**3 130**	**2.1%**	**103 886**	**68.4%**	**151 783**	**100.0%**	**1 525**	**1.0%**	**(695)**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 206	88.4%	227	6.3%	105	2.9%	90	2.5%	3 628	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 206**	**88.4%**	**227**	**6.3%**	**105**	**2.9%**	**90**	**2.5%**	**3 628**	**100.0%**

Contact Details

Municipal Manager	Mr Louis Scheepers	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**415 207**	**110 860**	**26.7%**	**96 897**	**23.3%**	**207 757**	**50.0%**	**95 399**	**50.7%**	**1.6%**
Property rates	69 020	24 136	35.0%	16 403	23.8%	40 539	58.7%	16 660	55.4%	(1.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	178 645	46 273	25.9%	42 236	23.6%	88 509	49.5%	40 649	50.0%	3.9%
Service charges - water revenue	33 265	5 768	17.3%	7 505	22.6%	13 274	39.9%	7 885	40.7%	(4.8%)
Service charges - sanitation revenue	24 844	9 488	38.2%	5 591	22.5%	15 079	60.7%	5 752	58.2%	(2.8%)
Service charges - refuse revenue	19 215	5 376	28.0%	4 795	25.0%	10 171	52.9%	4 632	51.4%	3.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 088	570	18.5%	1 242	40.2%	1 812	58.7%	1 174	71.1%	5.8%
Interest earned - external investments	10 820	185	1.7%	112	1.0%	297	2.7%	32	.8%	252.4%
Interest earned - outstanding debtors	1 276	368	28.8%	491	38.5%	859	67.3%	342	56.3%	43.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 039	679	16.8%	1 987	49.2%	2 666	66.0%	1 562	60.9%	27.2%
Licences and permits	3 007	909	30.2%	840	27.9%	1 749	58.2%	785	56.3%	7.0%
Agency services	2 539	648	25.5%	705	27.8%	1 353	53.3%	642	51.3%	9.8%
Transfers recognised - operational	53 629	13 544	25.3%	10 835	20.2%	24 379	45.5%	8 917	57.8%	21.5%
Other own revenue	11 621	2 843	24.5%	3 636	31.3%	6 480	55.8%	4 105	59.8%	(11.4%)
Gains on disposal of PPE	200	72	36.2%	518	259.1%	591	295.3%	2 263	61.9%	(77.1%)
Operating Expenditure	**470 108**	**92 035**	**19.6%**	**109 651**	**23.3%**	**201 687**	**42.9%**	**121 848**	**45.8%**	**(10.0%)**
Employee related costs	128 425	27 363	21.3%	33 330	26.0%	60 692	47.3%	31 115	47.5%	7.1%
Remuneration of councillors	6 913	1 542	22.3%	1 620	23.4%	3 162	45.7%	1 421	46.3%	14.0%
Debt impairment	10 748	-	-	-	-	-	-	343	3.6%	(100.0%)
Depreciation and asset impairment	74 104	18 379	24.8%	18 379	24.8%	36 758	49.6%	32 782	49.9%	(43.9%)
Finance charges	15 096	7	-	7 700	51.0%	7 707	51.1%	8 062	50.9%	(4.5%)
Bulk purchases	150 625	33 124	22.0%	32 063	21.3%	65 186	43.3%	31 422	44.5%	2.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 453	759	22.0%	847	24.5%	1 607	46.5%	802	43.5%	5.7%
Transfers and grants	2 083	868	41.7%	419	20.1%	1 286	61.7%	270	59.3%	55.0%
Other expenditure	73 397	9 994	13.6%	15 294	20.8%	25 288	34.5%	15 631	45.7%	(2.2%)
Loss on disposal of PPE	5 263	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(54 901)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Transfers recognised - capital	42 868	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**83 480**	**7 256**	**8.7%**	**23 874**	**28.6%**	**31 130**	**37.3%**	**26 489**	**46.1%**	**(9.9%)**
National Government	42 868	4 674	10.9%	9 312	21.7%	13 986	32.6%	9 227	86.6%	.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	374	28.0%	(100.0%)
Transfers recognised - capital	**42 868**	**4 674**	**10.9%**	**9 312**	**21.7%**	**13 986**	**32.6%**	**9 601**	**82.0%**	**(3.0%)**
Borrowing	8 949	-	-	620	6.9%	620	6.9%	82	.4%	659.6%
Internally generated funds	31 663	2 582	8.2%	13 941	44.0%	16 523	52.2%	16 806	54.1%	(17.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**83 480**	**7 256**	**8.7%**	**23 874**	**28.6%**	**31 130**	**37.3%**	**26 489**	**46.1%**	**(9.9%)**
Governance and Administration	**2 094**	**49**	**2.3%**	**582**	**27.8%**	**631**	**30.1%**	**524**	**159.1%**	**11.1%**
Executive & Council	825	1	.2%	-	-	1	.2%	21	66.8%	(100.0%)
Budget & Treasury Office	29	14	49.8%	394	1 361.8%	409	1 411.6%	6	70.1%	6 570.2%
Corporate Services	1 240	33	2.7%	188	15.1%	221	17.8%	497	175.1%	(62.3%)
Community and Public Safety	**4 739**	**58**	**1.2%**	**106**	**2.2%**	**164**	**3.5%**	**1 945**	**41.9%**	**(94.5%)**
Community & Social Services	3 551	-	-	8	.2%	8	.2%	99	17.2%	(91.5%)
Sport And Recreation	975	54	5.5%	79	8.1%	132	13.6%	1 384	52.7%	(94.3%)
Public Safety	213	4	1.8%	19	9.1%	23	10.9%	461	44.9%	(95.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 677**	**60**	**.8%**	**6 264**	**81.6%**	**6 324**	**82.4%**	**5 988**	**100.6%**	**4.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 677	60	.8%	6 264	81.6%	6 324	82.4%	5 988	100.6%	4.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**68 969**	**7 089**	**10.3%**	**16 922**	**24.5%**	**24 010**	**34.8%**	**18 032**	**34.5%**	**(6.2%)**
Electricity	11 340	480	4.2%	2 907	25.6%	3 387	29.9%	5 081	44.3%	(42.8%)
Water	5 429	2 196	40.4%	1 137	20.9%	3 333	61.4%	1 754	25.7%	(35.2%)
Waste Water Management	47 647	4 167	8.7%	10 888	22.9%	15 055	31.6%	9 377	29.3%	16.1%
Waste Management	4 553	246	5.4%	1 989	43.7%	2 235	49.1%	1 820	83.3%	9.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**445 141**	**154 953**	**34.8%**	**178 894**	**40.2%**	**333 846**	**75.0%**	**234 113**	**104.1%**	**(23.6%)**
Ratepayers and other	**336 595**	**129 065**	**38.3%**	**143 957**	**42.8%**	**273 022**	**81.1%**	**213 698**	**114.6%**	**(32.6%)**
Government - operating	53 629	23 703	44.2%	27 825	51.9%	51 527	96.1%	11 046	76.4%	151.9%
Government - capital	42 868	2 000	4.7%	7 000	16.3%	9 000	21.0%	9 337	47.9%	(25.0%)
Interest	12 049	185	1.5%	112	.9%	297	2.5%	32	.7%	251.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(371 597)**	**(342 952)**	**92.3%**	**(152 238)**	**41.0%**	**(495 190)**	**133.3%**	**(206 725)**	**168.9%**	**(26.4%)**
Suppliers and employees	(354 418)	(342 247)	96.6%	(144 286)	40.7%	(486 533)	137.3%	(198 555)	175.3%	(27.3%)
Finance charges	(15 096)	(5)	-	(7 699)	51.0%	(7 703)	51.0%	(8 062)	50.9%	(4.5%)
Transfers and grants	(2 083)	(701)	33.7%	(253)	12.2%	(955)	45.8%	(108)	24.1%	135.2%
Net Cash from/(used) Operating Activities	**73 544**	**(188 000)**	**(255.6%)**	**26 655**	**36.2%**	**(161 344)**	**(219.4%)**	**27 389**	**(325.2%)**	**(2.7%)**
Cash Flow from Investing Activities										
Receipts	**223**	**72**	**32.4%**	**518**	**231.9%**	**591**	**264.3%**	**2 256**	**61.5%**	**(77.0%)**
Proceeds on disposal of PPE	200	72	36.2%	518	259.1%	591	295.3%	2 256	61.8%	(77.0%)
Decrease in non-current debtors	23	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(83 480)**	**(7 201)**	**8.6%**	**(26 588)**	**31.9%**	**(33 789)**	**40.5%**	**(24 759)**	**43.5%**	**7.4%**
Capital assets	(83 480)	(7 201)	8.6%	(26 588)	31.9%	(33 789)	40.5%	(24 759)	43.5%	7.4%
Net Cash from/(used) Investing Activities	**(83 256)**	**(7 128)**	**8.6%**	**(26 070)**	**31.3%**	**(33 198)**	**39.9%**	**(22 503)**	**42.1%**	**15.9%**
Cash Flow from Financing Activities										
Receipts	**472**	**281**	**59.6%**	**224**	**47.4%**	**505**	**107.1%**	**227**	**139.9%**	**(1.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	472	281	59.6%	224	47.4%	505	107.1%	227	139.9%	(1.2%)
Payments	**(5 301)**	**(11)**	**.2%**	**(3 472)**	**65.5%**	**(3 483)**	**65.7%**	**(3 112)**	**47.7%**	**11.6%**
Repayment of borrowing	(5 301)	(11)	.2%	(3 472)	65.5%	(3 483)	65.7%	(3 112)	47.7%	11.6%
Net Cash from/(used) Financing Activities	**(4 829)**	**271**	**(5.6%)**	**(3 248)**	**67.3%**	**(2 977)**	**61.7%**	**(2 885)**	**43.0%**	**12.6%**
Net Increase/(Decrease) in cash held	**(14 541)**	**(194 857)**	**1 340.1%**	**(2 663)**	**18.3%**	**(197 520)**	**1 358.4%**	**2 000**	**581.0%**	**(233.1%)**
Cash/cash equivalents at the year begin:	171 172	210 113	122.7%	15 256	8.9%	210 113	122.7%	13 008	103.1%	17.3%
Cash/cash equivalents at the year end:	**156 631**	**15 256**	**9.7%**	**12 593**	**8.0%**	**12 593**	**8.0%**	**15 008**	**8.5%**	**(16.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 234	52.5%	670	10.9%	141	2.3%	2 113	34.3%	6 157	13.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 998	80.3%	1 626	11.9%	60	.4%	1 008	7.4%	13 692	30.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 830	45.5%	760	7.2%	150	1.4%	4 869	45.9%	10 609	23.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 009	27.0%	520	7.0%	84	1.1%	4 819	64.8%	7 431	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 744	33.2%	507	9.7%	150	2.9%	2 847	54.2%	5 247	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	24.3%	15	12.3%	2	1.5%	75	61.9%	121	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 003	42.3%	101	4.3%	66	2.8%	1 201	50.6%	2 371	5.2%	-	-	-	-
Total By Income Source	**23 847**	**52.3%**	**4 198**	**9.2%**	**653**	**1.4%**	**16 931**	**37.1%**	**45 630**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	570	80.2%	47	6.6%	12	1.7%	82	11.5%	711	1.6%	-	-	-	-
Commercial	8 991	86.2%	849	8.1%	55	.5%	530	5.1%	10 424	22.8%	-	-	-	-
Households	13 296	41.8%	3 113	9.8%	540	1.7%	14 888	46.8%	31 837	69.8%	-	-	-	-
Other	990	37.2%	189	7.1%	47	1.8%	1 432	53.9%	2 658	5.8%	-	-	-	-
Total By Customer Group	**23 847**	**52.3%**	**4 198**	**9.2%**	**653**	**1.4%**	**16 931**	**37.1%**	**45 630**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	596	97.2%	11	1.8%	6	1.0%	-	-	613	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**596**	**97.2%**	**11**	**1.8%**	**6**	**1.0%**	**-**	**-**	**613**	**100.0%**

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Kenny Cooper	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**270 426**	**70 169**	**25.9%**	**76 536**	**28.3%**	**146 705**	**54.2%**	**82 836**	**63.6%**	**(7.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	96 511	16 160	16.7%	21 057	21.8%	37 216	38.6%	21 571	39.1%	(2.4%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	257	-	-	-	257	-	-	-	-
Rental of facilities and equipment	5 279	1 351	25.6%	647	12.3%	1 998	37.9%	477	37.7%	35.6%
Interest earned - external investments	8 000	332	4.2%	1 338	16.7%	1 670	20.9%	1 407	21.7%	(4.9%)
Interest earned - outstanding debtors	-	-	-	329	-	329	-	4	-	7 953.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	5	-	(100.0%)
Licences and permits	120	20	16.7%	-	-	20	16.7%	-	.3%	-
Agency services	81 368	20 138	24.7%	29 628	36.4%	49 766	61.2%	20 053	69.3%	47.8%
Transfers recognised - operational	76 281	30 296	39.7%	23 475	30.8%	53 771	70.5%	25 786	75.9%	(9.0%)
Other own revenue	2 868	1 615	56.3%	61	2.1%	1 676	58.5%	13 533	184.1%	(99.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 806**	**57 584**	**21.3%**	**64 432**	**23.9%**	**122 016**	**45.2%**	**71 197**	**47.4%**	**(9.5%)**
Employee related costs	74 916	17 307	23.1%	18 894	25.2%	36 201	48.3%	24 051	58.5%	(21.4%)
Remuneration of councillors	4 784	1 035	21.6%	1 053	22.0%	2 088	43.7%	981	36.8%	7.4%
Debt impairment	-	-	-	4 523	-	4 523	-	-	-	(100.0%)
Depreciation and asset impairment	24 764	3 084	12.5%	3 070	12.4%	6 154	24.9%	4 704	19.8%	(34.7%)
Finance charges	12 930	1 638	12.7%	4 470	34.6%	6 108	47.2%	3 749	28.0%	19.2%
Bulk purchases	9 861	1 522	15.4%	2 062	20.9%	3 583	36.3%	2 509	37.3%	(17.8%)
Other Materials	78 200	5 127	6.6%	8 192	10.5%	13 319	17.0%	3 301	8.5%	148.2%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 350	27 871	43.3%	22 168	34.4%	50 039	77.8%	31 901	83.6%	(30.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**621**	**12 585**		**12 103**		**24 688**		**11 639**		
Transfers recognised - capital	10 000	-	-	1 550	15.5%	1 550	15.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**16 300**	**605**	**3.7%**	**2 452**	**15.0%**	**3 057**	**18.8%**	**9 296**	**30.2%**	**(73.6%)**
National Government	10 000	-	-	1 171	11.7%	1 171	11.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	378	-	-	-	378	-	-	-	-
Transfers recognised - capital	**10 000**	**378**	**3.8%**	**1 171**	**11.7%**	**1 550**	**15.5%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	169	-	169	-	8 945	29.8%	(98.1%)
Internally generated funds	6 300	227	3.6%	1 111	17.6%	1 338	21.2%	351	86.1%	216.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 300**	**605**	**3.7%**	**2 452**	**15.0%**	**3 057**	**18.8%**	**9 296**	**30.2%**	**(73.6%)**
Governance and Administration	**659**	**14**	**2.0%**	**66**	**10.0%**	**79**	**12.0%**	**18**	**28.8%**	**267.0%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	243	14	5.6%	47	19.4%	61	24.9%	-	-	(100.0%)
Corporate Services	416	-	-	19	4.5%	19	4.5%	18	-	4.1%
Community and Public Safety	**430**	**2**	**.5%**	**323**	**75.1%**	**325**	**75.6%**	**183**	**16.2%**	**76.1%**
Community & Social Services	30	2	6.7%	24	81.1%	26	87.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	299	74.6%	299	74.6%	183	16.2%	62.8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	11	-	-	-	-	-	-	-	-	-
Trading Services	**15 200**	**590**	**3.9%**	**2 063**	**13.6%**	**2 653**	**17.5%**	**9 095**	**30.8%**	**(77.3%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	15 200	590	3.9%	2 063	13.6%	2 653	17.5%	9 095	30.8%	(77.3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**285 626**	**125 783**	**44.0%**	**125 893**	**44.1%**	**251 676**	**88.1%**	**110 570**	**75.0%**	**13.9%**
Ratepayers and other	**191 346**	**95 155**	**49.7%**	**100 869**	**52.7%**	**196 024**	**102.4%**	**85 392**	**73.5%**	**18.1%**
Government - operating	76 281	30 296	39.7%	23 357	30.6%	53 652	70.3%	23 768	94.9%	(1.7%)
Government - capital	9 999	-	-	-	-	-	-	-	-	-
Interest	8 000	332	4.2%	1 667	20.8%	1 999	25.0%	1 411	21.7%	18.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(245 042)**	**(126 817)**	**51.8%**	**(117 990)**	**48.2%**	**(244 807)**	**99.9%**	**(135 557)**	**95.0%**	**(13.0%)**
Suppliers and employees	(232 112)	(125 180)	53.9%	(113 519)	48.9%	(238 699)	102.8%	(132 111)	93.5%	(14.1%)
Finance charges	(12 930)	(1 638)	12.7%	(4 471)	34.6%	(6 108)	47.2%	(3 446)	-	29.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 584**	**(1 034)**	**(2.5%)**	**7 903**	**19.5%**	**6 869**	**16.9%**	**(24 987)**	**(73.0%)**	**(131.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(16 300)**	**(605)**	**3.7%**	**(2 452)**	**15.0%**	**(3 057)**	**18.8%**	**(9 296)**	**31.2%**	**(73.6%)**
Capital assets	(16 300)	(605)	3.7%	(2 452)	15.0%	(3 057)	18.8%	(9 296)	31.2%	(73.6%)
Net Cash from/(used) Investing Activities	**(16 300)**	**(605)**	**3.7%**	**(2 452)**	**15.0%**	**(3 057)**	**18.8%**	**(9 296)**	**31.2%**	**(73.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30 000**	**100.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	30 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(8 861)**	**(1 263)**	**14.2%**	**(4 523)**	**51.0%**	**(5 786)**	**65.3%**	**(3 988)**	**30.1%**	**13.4%**
Repayment of borrowing	(8 861)	(1 263)	14.2%	(4 523)	51.0%	(5 786)	65.3%	(3 988)	30.1%	13.4%
Net Cash from/(used) Financing Activities	**(8 861)**	**(1 263)**	**14.2%**	**(4 523)**	**51.0%**	**(5 786)**	**65.3%**	**26 012**	**155.1%**	**(117.4%)**
Net Increase/(Decrease) in cash held	**15 423**	**(2 902)**	**(18.8%)**	**927**	**6.0%**	**(1 975)**	**(12.8%)**	**(8 271)**	**(409.5%)**	**(111.2%)**
Cash/cash equivalents at the year begin:	158 732	159 237	100.3%	156 335	98.5%	159 237	100.3%	5 576	4.0%	2 703.9%
Cash/cash equivalents at the year end:	**174 155**	**156 335**	**89.8%**	**157 262**	**90.3%**	**157 262**	**90.3%**	**(2 695)**	**(1.2%)**	**(5 935.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 308	97.2%	211	2.5%	17	.2%	15	.2%	8 552	97.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	21	37.4%	9	16.0%	8	14.4%	18	32.1%	55	.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	69.2%	0	9.5%	0	6.0%	1	15.4%	5	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	50.0%	25	15.5%	21	13.0%	34	21.5%	160	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	74.7%	0	11.8%	0	9.0%	0	4.5%	3	-	-	-	-	-
Total By Income Source	**8 415**	**95.9%**	**246**	**2.8%**	**47**	**.5%**	**68**	**.8%**	**8 776**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 310	100.0%	-	-	-	-	-	-	7 310	83.3%	-	-	-	-
Commercial	360	100.0%	-	-	-	-	-	-	360	4.1%	-	-	-	-
Households	746	67.4%	246	22.2%	47	4.2%	68	6.1%	1 106	12.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 415**	**95.9%**	**246**	**2.8%**	**47**	**.5%**	**68**	**.8%**	**8 776**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	675	100.0%	-	-	-	-	-	-	675	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	4 523	100.0%	-	-	-	-	-	-	4 523	13.7%
Trade Creditors	27 756	100.0%	-	-	-	-	-	-	27 756	84.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**32 955**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**32 955**	**100.0%**

Contact Details

Municipal Manager	Mr H F Prins	022 433 8401
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**397 307**	**125 624**	**31.6%**	**68 940**	**17.4%**	**194 564**	**49.0%**	**64 880**	**52.4%**	**6.3%**
Property rates	44 217	48 039	108.6%	(295)	(.7%)	47 744	108.0%	(1 087)	103.6%	(72.8%)
Property rates - penalties and collection charges	816	253	31.0%	385	47.1%	638	78.1%	324	70.7%	18.7%
Service charges - electricity revenue	168 921	43 670	25.9%	31 991	18.9%	75 660	44.8%	27 956	45.6%	14.4%
Service charges - water revenue	30 866	6 409	20.8%	7 318	23.7%	13 727	44.5%	6 187	42.3%	18.3%
Service charges - sanitation revenue	13 096	4 075	31.1%	4 489	34.3%	8 564	65.4%	3 402	56.6%	31.9%
Service charges - refuse revenue	14 619	4 204	28.8%	4 190	28.7%	8 394	57.4%	3 802	54.1%	10.2%
Service charges - other	4 325	268	6.2%	315	7.3%	582	13.5%	322	43.8%	(2.4%)
Rental of facilities and equipment	8 014	1 611	20.1%	2 616	32.6%	4 226	52.7%	1 840	50.3%	42.1%
Interest earned - external investments	1 857	702	37.8%	409	22.0%	1 112	59.8%	520	43.2%	(21.3%)
Interest earned - outstanding debtors	4 718	1 365	28.9%	1 452	30.8%	2 817	59.7%	1 158	54.1%	25.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 293	174	5.3%	322	9.8%	496	15.1%	256	20.5%	26.0%
Licences and permits	254	80	31.5%	33	13.2%	113	44.7%	25	31.7%	33.0%
Agency services	2 974	738	24.8%	887	29.8%	1 625	54.7%	772	49.3%	14.9%
Transfers recognised - operational	95 595	12 732	13.3%	14 150	14.8%	26 881	28.1%	18 278	39.4%	(22.6%)
Other own revenue	3 740	1 305	34.9%	678	18.1%	1 982	53.0%	1 124	97.8%	(39.7%)
Gains on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Operating Expenditure	**399 527**	**70 739**	**17.7%**	**82 625**	**20.7%**	**153 364**	**38.4%**	**101 187**	**48.6%**	**(18.3%)**
Employee related costs	111 919	26 559	23.7%	30 771	27.5%	57 330	51.2%	28 130	52.0%	9.4%
Remuneration of councillors	8 222	1 995	24.3%	1 945	23.7%	3 939	47.9%	1 772	49.2%	9.7%
Debt impairment	13 411	159	1.2%	9 560	71.3%	9 720	72.5%	32 495	224.9%	(70.6%)
Depreciation and asset impairment	21 454	-	-	-	-	-	-	-	-	-
Finance charges	13 719	3 257	23.7%	1 274	9.3%	4 531	33.0%	1 354	14.5%	(5.9%)
Bulk purchases	135 000	28 726	21.3%	23 209	17.2%	51 935	38.5%	21 053	41.7%	10.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 926	1 556	19.6%	2 993	37.8%	4 549	57.4%	2 069	49.8%	44.6%
Transfers and grants	806	215	26.7%	196	24.3%	411	51.0%	245	44.7%	(20.0%)
Other expenditure	87 070	8 272	9.5%	12 678	14.6%	20 950	24.1%	14 069	45.5%	(9.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 220)**	**54 885**		**(13 685)**		**41 200**		**(36 307)**		
Transfers recognised - capital	43 045	2 605	6.1%	7 081	16.4%	9 685	22.5%	15 464	35.9%	(54.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**51 350**	**4 520**	**8.8%**	**9 307**	**18.1%**	**13 827**	**26.9%**	**16 897**	**32.3%**	**(44.9%)**
National Government	30 259	2 825	9.3%	5 428	17.9%	8 253	27.3%	14 881	38.0%	(63.5%)
Provincial Government	8 838	-	-	1 192	13.5%	1 192	13.5%	495	7.8%	141.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 097**	**2 825**	**7.2%**	**6 620**	**16.9%**	**9 445**	**24.2%**	**15 376**	**34.9%**	**(56.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 253	1 694	13.8%	2 688	21.9%	4 382	35.8%	1 521	19.8%	76.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**51 350**	**4 520**	**8.8%**	**9 307**	**18.1%**	**13 827**	**26.9%**	**16 897**	**32.3%**	**(44.9%)**
Governance and Administration	**1 342**	**189**	**14.1%**	**226**	**16.8%**	**415**	**30.9%**	**224**	**8.0%**	**.9%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	103	2	1.6%	46	44.9%	48	46.4%	0	-	10 474.8%
Corporate Services	1 239	188	15.2%	180	14.5%	367	29.7%	223	8.0%	(19.6%)
Community and Public Safety	**12 413**	**1 191**	**9.6%**	**4 395**	**35.4%**	**5 586**	**45.0%**	**1 059**	**9.8%**	**315.0%**
Community & Social Services	3 390	(0)	-	339	10.0%	339	10.0%	30	58.8%	1 040.4%
Sport And Recreation	8 643	1 190	13.8%	3 747	43.4%	4 938	57.1%	962	10.4%	289.5%
Public Safety	380	1	.3%	307	80.7%	308	81.1%	66	2.9%	367.4%
Housing	-	-	-	2	-	2	-	1	-	10.3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 159**	**302**	**2.7%**	**2 169**	**19.4%**	**2 471**	**22.1%**	**4 452**	**46.4%**	**(51.3%)**
Planning and Development	50	52	103.2%	20	41.0%	72	144.2%	-	-	(100.0%)
Road Transport	11 109	250	2.3%	2 134	19.2%	2 384	21.5%	4 452	51.0%	(52.1%)
Environmental Protection	-	-	-	14	-	14	-	-	-	(100.0%)
Trading Services	**26 437**	**2 837**	**10.7%**	**2 518**	**9.5%**	**5 355**	**20.3%**	**11 162**	**34.0%**	**(77.4%)**
Electricity	2 900	1 736	59.9%	95	3.3%	1 831	63.1%	45	13.4%	109.4%
Water	8 091	1 135	14.0%	1 108	13.7%	2 242	27.7%	9 424	45.7%	(88.2%)
Waste Water Management	13 946	(33)	(.2%)	1 314	9.4%	1 280	9.2%	1 518	16.4%	(13.5%)
Waste Management	1 500	-	-	1	.1%	1	.1%	174	35.1%	(99.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**426 939**	**131 612**	**30.8%**	**99 969**	**23.4%**	**231 581**	**54.2%**	**105 806**	**55.2%**	**(5.5%)**
Ratepayers and other	**281 724**	**89 486**	**31.8%**	**74 388**	**26.4%**	**163 875**	**58.2%**	**66 905**	**58.8%**	**11.2%**
Government - operating	95 595	21 598	22.6%	17 357	18.2%	38 956	40.8%	28 974	65.7%	(40.1%)
Government - capital	43 045	19 609	45.6%	7 622	17.7%	27 232	63.3%	9 588	31.3%	(20.5%)
Interest	6 575	918	14.0%	601	9.1%	1 519	23.1%	339	12.3%	77.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(364 662)**	**(110 061)**	**30.2%**	**(54 178)**	**14.9%**	**(164 239)**	**45.0%**	**(80 354)**	**58.8%**	**(32.6%)**
Suppliers and employees	(350 137)	(107 657)	30.7%	(53 768)	15.4%	(161 426)	46.1%	(79 590)	61.2%	(32.4%)
Finance charges	(13 719)	(2 135)	15.6%	(98)	.7%	(2 233)	16.3%	(519)	17.6%	(81.1%)
Transfers and grants	(806)	(269)	33.3%	(312)	38.6%	(581)	72.0%	(245)	44.6%	27.3%
Net Cash from/(used) Operating Activities	**62 277**	**21 551**	**34.6%**	**45 791**	**73.5%**	**67 342**	**108.1%**	**25 452**	**41.9%**	**79.9%**
Cash Flow from Investing Activities										
Receipts	**2**	**-**	**-**	**(27 000)**	**(1 350 000.0%)**	**(27 000)**	**(1 350 000.0%)**	**(4 787)**	**-**	**464.1%**
Proceeds on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(27 000)	-	(27 000)	-	(4 787)	-	464.1%
Payments	**(51 350)**	**(9 081)**	**17.7%**	**(9 096)**	**17.7%**	**(18 177)**	**35.4%**	**(13 186)**	**22.8%**	**(31.0%)**
Capital assets	(51 350)	(9 081)	17.7%	(9 096)	17.7%	(18 177)	35.4%	(13 186)	22.8%	(31.0%)
Net Cash from/(used) Investing Activities	**(51 348)**	**(9 081)**	**17.7%**	**(36 096)**	**70.3%**	**(45 177)**	**88.0%**	**(17 973)**	**53.1%**	**100.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**78**	**-**	**31**	**-**	**109**	**-**	**44**	**-**	**(30.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	78	-	31	-	109	-	44	-	(30.2%)
Payments	**(7 441)**	**(2 991)**	**40.2%**	**(747)**	**10.0%**	**(3 738)**	**50.2%**	**-**	**35.4%**	**(100.0%)**
Repayment of borrowing	(7 441)	(2 991)	40.2%	(747)	10.0%	(3 738)	50.2%	-	35.4%	(100.0%)
Net Cash from/(used) Financing Activities	**(7 441)**	**(2 913)**	**39.1%**	**(716)**	**9.6%**	**(3 629)**	**48.8%**	**44**	**34.2%**	**(1 720.3%)**
Net Increase/(Decrease) in cash held	**3 488**	**9 557**	**274.0%**	**8 979**	**257.4%**	**18 536**	**531.4%**	**7 523**	**(181.6%)**	**19.4%**
Cash/cash equivalents at the year begin:	29 425	30 853	104.9%	40 410	137.3%	30 853	104.9%	595	41.6%	6 696.4%
Cash/cash equivalents at the year end:	**32 913**	**40 410**	**122.8%**	**49 389**	**150.1%**	**49 389**	**150.1%**	**8 117**	**21.2%**	**508.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 583	15.4%	1 093	3.0%	738	2.0%	28 766	79.5%	36 180	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 175	73.8%	416	3.0%	282	2.0%	2 912	21.1%	13 785	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 338	14.1%	190	1.1%	146	.9%	13 930	83.9%	16 602	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 621	15.1%	842	4.9%	459	2.6%	13 426	77.4%	17 347	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 152	14.5%	526	2.4%	540	2.5%	17 512	80.6%	21 729	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	5.9%	27	1.7%	26	1.7%	1 416	90.7%	1 562	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	301	1.6%	47	.2%	53	.3%	18 897	97.9%	19 297	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 529)	164.1%	17	(1.1%)	17	(1.1%)	955	(62.0%)	(1 541)	(1.2%)	-	-	-	-
Total By Income Source	**21 734**	**17.4%**	**3 157**	**2.5%**	**2 260**	**1.8%**	**97 812**	**78.3%**	**124 962**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	423	22.3%	191	10.0%	58	3.1%	1 227	64.6%	1 900	1.5%	-	-	-	-
Commercial	8 261	48.7%	488	2.9%	120	.7%	8 095	47.7%	16 964	13.6%	-	-	-	-
Households	12 442	12.3%	2 199	2.2%	1 886	1.9%	84 701	83.7%	101 227	81.0%	-	-	-	-
Other	607	12.5%	279	5.7%	196	4.0%	3 789	77.8%	4 871	3.9%	-	-	-	-
Total By Customer Group	**21 734**	**17.4%**	**3 157**	**2.5%**	**2 260**	**1.8%**	**97 812**	**78.3%**	**124 962**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 265	97.4%	112	2.6%	2	-	-	-	4 379	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 265**	**97.4%**	**112**	**2.6%**	**2**	**-**	**-**	**-**	**4 379**	**100.0%**

Contact Details

Municipal Manager	Mr David Nasson	023 316 1854
Financial Manager	Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 389 932**	**561 835**	**40.4%**	**300 944**	**21.7%**	**862 779**	**62.1%**	**274 965**	**57.9%**	**9.4%**
Property rates	190 484	189 707	99.6%	1 533	.8%	191 240	100.4%	766	96.2%	100.2%
Property rates - penalties and collection charges	799	372	46.6%	418	52.3%	790	98.8%	430	36.0%	(2.9%)
Service charges - electricity revenue	712 067	195 237	27.4%	174 904	24.6%	370 141	52.0%	157 481	46.1%	11.1%
Service charges - water revenue	118 030	20 977	17.8%	26 556	22.5%	47 533	40.3%	23 374	35.3%	13.6%
Service charges - sanitation revenue	47 245	51 838	109.7%	(427)	(.9%)	51 411	108.8%	(1 549)	98.2%	(72.4%)
Service charges - refuse revenue	63 427	74 060	116.8%	(3 987)	(6.3%)	70 072	110.5%	(1 797)	105.7%	121.9%
Service charges - other	28	7	24.2%	7	24.2%	14	48.3%	6	47.4%	11.1%
Rental of facilities and equipment	19 852	5 168	26.0%	5 279	26.6%	10 447	52.6%	4 549	47.6%	16.1%
Interest earned - external investments	6 000	418	7.0%	2 864	47.7%	3 282	54.7%	1 962	41.4%	45.9%
Interest earned - outstanding debtors	6 021	3 010	50.0%	2 961	49.2%	5 971	99.2%	2 715	50.2%	9.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 959	1 066	21.5%	1 431	28.9%	2 497	50.4%	1 245	29.2%	14.9%
Licences and permits	12 111	2 512	20.7%	3 779	31.2%	6 291	51.9%	2 804	44.9%	34.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	187 192	7 365	3.9%	78 628	42.0%	85 993	45.9%	77 126	59.0%	1.9%
Other own revenue	21 466	10 098	47.0%	6 999	32.6%	17 097	79.6%	5 851	51.2%	19.6%
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 451 396**	**283 889**	**19.6%**	**368 928**	**25.4%**	**652 816**	**45.0%**	**342 572**	**42.7%**	**7.7%**
Employee related costs	386 311	80 688	20.9%	100 668	26.1%	181 356	46.9%	85 987	42.8%	17.1%
Remuneration of councillors	18 850	4 394	23.3%	4 441	23.6%	8 835	46.9%	4 188	37.5%	6.1%
Debt impairment	26 945	6 632	24.6%	6 631	24.6%	13 263	49.2%	6 619	49.2%	.2%
Depreciation and asset impairment	144 547	-	-	76 686	53.1%	76 686	53.1%	78 761	57.3%	(2.6%)
Finance charges	63 063	14 587	23.1%	14 587	23.1%	29 173	46.3%	12 329	47.4%	18.3%
Bulk purchases	509 114	114 595	22.5%	99 479	19.5%	214 073	42.0%	85 910	41.1%	15.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 543	1 605	15.2%	3 102	29.4%	4 706	44.6%	2 779	42.9%	11.6%
Transfers and grants	601	-	-	-	-	-	-	-	-	-
Other expenditure	291 421	61 389	21.1%	63 335	21.7%	124 724	42.8%	66 000	37.3%	(4.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61 464)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Transfers recognised - capital	58 639	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**187 360**	**27 297**	**14.6%**	**58 363**	**31.2%**	**85 660**	**45.7%**	**69 045**	**29.4%**	**(15.5%)**
National Government	58 899	9 619	16.3%	9 332	15.8%	18 951	32.2%	30 079	67.8%	(69.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 899**	**9 619**	**16.3%**	**9 332**	**15.8%**	**18 951**	**32.2%**	**30 079**	**67.8%**	**(69.0%)**
Borrowing	116 822	17 246	14.8%	46 637	39.9%	63 883	54.7%	36 207	20.4%	28.8%
Internally generated funds	11 639	432	3.7%	2 394	20.6%	2 826	24.3%	2 760	36.4%	(13.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**187 360**	**27 297**	**14.6%**	**58 363**	**31.2%**	**85 660**	**45.7%**	**69 045**	**29.4%**	**(15.5%)**
Governance and Administration	**9 645**	**3 484**	**36.1%**	**6 709**	**69.6%**	**10 193**	**105.7%**	**3 485**	**21.1%**	**92.5%**
Executive & Council	9 325	-	-	-	-	-	-	233	28.7%	(100.0%)
Budget & Treasury Office	-	26	-	22	-	48	-	283	17.3%	(92.2%)
Corporate Services	320	3 458	1 080.7%	6 687	2 089.6%	10 145	3 170.2%	2 970	21.2%	125.2%
Community and Public Safety	**14 380**	**415**	**2.9%**	**1 528**	**10.6%**	**1 943**	**13.5%**	**7 797**	**28.0%**	**(80.4%)**
Community & Social Services	889	90	10.1%	158	17.7%	248	27.9%	2 830	38.4%	(94.4%)
Sport And Recreation	12 341	93	.8%	533	4.3%	625	5.1%	1 074	17.7%	(50.4%)
Public Safety	50	-	-	8	16.4%	8	16.4%	200	15.8%	(95.9%)
Housing	1 100	232	21.1%	830	75.4%	1 062	96.5%	3 684	28.6%	(77.5%)
Health	-	-	-	-	-	-	-	9	15.7%	(100.0%)
Economic and Environmental Services	**33 477**	**2 718**	**8.1%**	**8 652**	**25.8%**	**11 371**	**34.0%**	**4 386**	**18.9%**	**97.3%**
Planning and Development	4 500	237	5.3%	144	3.2%	381	8.5%	224	26.3%	(35.9%)
Road Transport	28 977	2 482	8.6%	8 509	29.4%	10 990	37.9%	4 162	18.5%	104.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**129 857**	**20 679**	**15.9%**	**41 474**	**31.9%**	**62 153**	**47.9%**	**53 377**	**32.0%**	**(22.3%)**
Electricity	26 125	975	3.7%	4 979	19.1%	5 955	22.8%	5 709	29.4%	(12.8%)
Water	41 119	3 982	9.7%	9 964	24.2%	13 946	33.9%	12 237	33.1%	(18.6%)
Waste Water Management	61 239	15 722	25.7%	26 460	43.2%	42 182	68.9%	34 362	32.0%	(23.0%)
Waste Management	1 375	-	-	71	5.2%	71	5.2%	1 069	39.2%	(93.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 420 802**	**467 308**	**32.9%**	**363 134**	**25.6%**	**830 442**	**58.4%**	**276 656**	**46.9%**	**31.3%**
Ratepayers and other	**1 163 088**	**396 944**	**34.1%**	**274 860**	**23.6%**	**671 803**	**57.8%**	**220 698**	**43.1%**	**24.5%**
Government - operating	187 192	43 552	23.3%	63 366	33.9%	106 918	57.1%	41 936	73.1%	51.1%
Government - capital	58 639	23 385	39.9%	19 083	32.5%	42 468	72.4%	9 345	55.1%	104.2%
Interest	11 883	3 428	28.9%	5 825	49.0%	9 253	77.9%	4 678	46.7%	24.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 274 966)**	**(336 085)**	**26.4%**	**(284 131)**	**22.3%**	**(620 216)**	**48.6%**	**(295 362)**	**53.9%**	**(3.8%)**
Suppliers and employees	(1 211 301)	(326 361)	26.9%	(255 280)	21.1%	(581 640)	48.0%	(246 208)	132.8%	3.7%
Finance charges	(63 063)	(9 724)	15.4%	(28 851)	45.7%	(38 576)	61.2%	(49 154)	13.4%	(41.3%)
Transfers and grants	(601)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**145 837**	**131 223**	**90.0%**	**79 003**	**54.2%**	**210 226**	**144.2%**	**(18 706)**	**7.7%**	**(522.3%)**
Cash Flow from Investing Activities										
Receipts	**750**	**-**	**-**	**18 974**	**2 529.9%**	**18 974**	**2 529.9%**	**23 141**	**514.2%**	**(18.0%)**
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	(26)	-	(26)	-	-	-	(100.0%)
Decrease in other non-current receivables	500	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	19 000	-	19 000	-	23 141	-	(17.9%)
Payments	**(187 360)**	**(27 206)**	**14.5%**	**(58 363)**	**31.2%**	**(85 570)**	**45.7%**	**(70 380)**	**30.1%**	**(17.1%)**
Capital assets	(187 360)	(27 206)	14.5%	(58 363)	31.2%	(85 570)	45.7%	(70 380)	30.1%	(17.1%)
Net Cash from/(used) Investing Activities	**(186 610)**	**(27 206)**	**14.6%**	**(39 389)**	**21.1%**	**(66 596)**	**35.7%**	**(47 239)**	**22.1%**	**(16.6%)**
Cash Flow from Financing Activities										
Receipts	**121 928**	**-**	**-**	**170**	**.1%**	**170**	**.1%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	119 928	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	-	-	170	8.5%	170	8.5%	-	-	(100.0%)
Payments	**(74 291)**	**-**	**-**	**(45 328)**	**61.0%**	**(45 328)**	**61.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(74 291)	-	-	(45 328)	61.0%	(45 328)	61.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**47 637**	**-**	**-**	**(45 157)**	**(94.8%)**	**(45 157)**	**(94.8%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**6 864**	**104 017**	**1 515.4%**	**(5 543)**	**(80.8%)**	**98 474**	**1 434.6%**	**(65 945)**	**(42.5%)**	**(91.6%)**
Cash/cash equivalents at the year begin:	100 449	70 606	70.3%	174 623	173.8%	70 606	70.3%	133 252	42.9%	31.0%
Cash/cash equivalents at the year end:	**107 313**	**174 623**	**162.7%**	**169 080**	**157.6%**	**169 080**	**157.6%**	**67 307**	**18.4%**	**151.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 419	23.2%	3 708	6.9%	2 378	4.4%	34 972	65.4%	53 477	19.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	49 082	53.2%	5 920	6.4%	2 694	2.9%	34 626	37.5%	92 322	33.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 053	30.3%	2 765	6.9%	4 596	11.5%	20 381	51.2%	39 795	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 702	16.4%	1 090	4.8%	1 154	5.1%	16 612	73.6%	22 558	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 949	11.4%	2 013	4.6%	3 974	9.2%	32 376	74.8%	43 311	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	521	4.5%	427	3.7%	420	3.6%	10 272	88.2%	11 640	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 713	18.8%	839	9.2%	19	.2%	6 548	71.8%	9 119	3.3%	4 393	48.2%	-	-
Total By Income Source	**84 439**	**31.0%**	**16 763**	**6.2%**	**15 235**	**5.6%**	**155 785**	**57.2%**	**272 222**	**100.0%**	**4 393**	**1.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 286	63.8%	250	7.0%	463	12.9%	582	16.3%	3 581	1.3%	-	-	-	-
Commercial	34 115	55.1%	3 652	5.9%	1 752	2.8%	22 395	36.2%	61 913	22.7%	-	-	-	-
Households	31 218	20.5%	9 906	6.5%	8 065	5.3%	102 802	67.6%	151 992	55.8%	-	-	-	-
Other	16 820	30.7%	2 955	5.4%	4 955	9.1%	30 007	54.8%	54 737	20.1%	4 393	8.0%	-	-
Total By Customer Group	**84 439**	**31.0%**	**16 763**	**6.2%**	**15 235**	**5.6%**	**155 785**	**57.2%**	**272 222**	**100.0%**	**4 393**	**1.6%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	134	100.0%	-	-	-	-	-	-	134	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	167 623	100.0%	-	-	-	-	-	-	167 623	99.9%
Total	**167 757**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**167 757**	**100.0%**

Contact Details

Municipal Manager	Mr Johann Mettler	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 002 529**	**483 215**	**48.2%**	**170 367**	**17.0%**	**653 582**	**65.2%**	**152 612**	**68.9%**	**11.6%**
Property rates	239 019	235 472	98.5%	(14)	-	235 458	98.5%	2 566	103.4%	(100.5%)
Property rates - penalties and collection charges	2 592	573	22.1%	520	20.0%	1 093	42.2%	674	53.4%	(22.9%)
Service charges - electricity revenue	395 348	99 135	25.1%	99 985	25.3%	199 120	50.4%	91 074	55.0%	9.8%
Service charges - water revenue	101 290	16 942	16.7%	22 097	21.8%	39 039	38.5%	21 393	55.9%	3.3%
Service charges - sanitation revenue	56 509	46 912	83.0%	3 010	5.3%	49 922	88.3%	848	81.4%	255.1%
Service charges - refuse revenue	36 922	35 673	96.6%	(241)	(.7%)	35 432	96.0%	(66)	97.4%	264.6%
Service charges - other	-	-	-	(452)	-	(452)	-	-	-	(100.0%)
Rental of facilities and equipment	14 841	3 085	20.8%	3 040	20.5%	6 124	41.3%	4 945	57.4%	(38.5%)
Interest earned - external investments	24 139	4 513	18.7%	6 620	27.4%	11 133	46.1%	4 092	42.0%	61.8%
Interest earned - outstanding debtors	5 250	1 048	20.0%	1 220	23.2%	2 268	43.2%	1 188	37.9%	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11 142	4 601	41.3%	7 227	64.9%	11 828	106.2%	1 367	18.9%	428.9%
Licences and permits	5 485	1 027	18.7%	1 575	28.7%	2 603	47.4%	1 208	50.7%	30.4%
Agency services	1 231	404	32.9%	455	37.0%	860	69.8%	301	52.4%	51.1%
Transfers recognised - operational	95 631	30 008	31.4%	22 500	23.5%	52 509	54.9%	20 028	66.7%	12.3%
Other own revenue	13 131	3 822	29.1%	2 823	21.5%	6 645	50.6%	2 994	48.5%	(5.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 000 961**	**169 258**	**16.9%**	**203 974**	**20.4%**	**373 231**	**37.3%**	**189 568**	**39.4%**	**7.6%**
Employee related costs	278 947	61 508	22.1%	73 616	26.4%	135 124	48.4%	66 100	49.9%	11.4%
Remuneration of councillors	14 286	3 092	21.6%	3 099	21.7%	6 192	43.3%	2 895	45.1%	7.0%
Debt impairment	4 072	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 213	-	-	-	-	-	-	-	-	-
Finance charges	15 110	-	-	5 159	34.1%	5 159	34.1%	4 258	36.9%	21.2%
Bulk purchases	272 230	64 267	23.6%	55 237	20.3%	119 504	43.9%	52 403	46.2%	5.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 067	2 352	16.7%	2 828	20.1%	5 179	36.8%	2 571	44.3%	10.0%
Transfers and grants	32 121	8 986	28.0%	1 885	5.9%	10 870	33.8%	3 180	45.5%	(40.7%)
Other expenditure	246 916	29 053	11.8%	62 150	25.2%	91 203	36.9%	58 160	39.0%	6.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 568**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Transfers recognised - capital	84 161	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**200 066**	**10 236**	**5.1%**	**24 566**	**12.3%**	**34 802**	**17.4%**	**23 765**	**20.4%**	**3.4%**
National Government	59 469	127	.2%	4 483	7.5%	4 610	7.8%	11 765	36.5%	(61.9%)
Provincial Government	24 692	285	1.2%	895	3.6%	1 180	4.8%	4 689	46.6%	(80.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	866	-	(100.0%)
Transfers recognised - capital	**84 161**	**413**	**.5%**	**5 378**	**6.4%**	**5 791**	**6.9%**	**17 320**	**42.2%**	**(68.9%)**
Borrowing	4 000	7 825	195.6%	3 041	76.0%	10 867	271.7%	525	2.4%	479.6%
Internally generated funds	102 250	1 903	1.9%	12 771	12.5%	14 674	14.4%	5 921	10.3%	115.7%
Public contributions and donations	9 655	95	1.0%	3 376	35.0%	3 470	35.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	**200 066**	**10 236**	**5.1%**	**24 566**	**12.3%**	**34 802**	**17.4%**	**23 765**	**20.4%**	**3.4%**
Governance and Administration	**16 326**	**498**	**3.1%**	**2 033**	**12.5%**	**2 531**	**15.5%**	**915**	**8.9%**	**122.1%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	580	91	15.6%	13	2.3%	104	17.9%	48	12.4%	(72.4%)
Corporate Services	15 746	408	2.6%	2 020	12.8%	2 427	15.4%	867	8.8%	133.0%
Community and Public Safety	**33 342**	**614**	**1.8%**	**3 180**	**9.5%**	**3 794**	**11.4%**	**6 415**	**35.2%**	**(50.4%)**
Community & Social Services	880	31	3.6%	230	26.2%	262	29.7%	256	26.3%	(10.0%)
Sport And Recreation	6 110	245	4.0%	857	14.0%	1 102	18.0%	638	23.0%	34.4%
Public Safety	1 220	50	4.1%	23	1.9%	73	5.9%	518	27.0%	(95.6%)
Housing	25 132	288	1.1%	2 070	8.2%	2 358	9.4%	5 003	37.1%	(58.6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 057**	**102**	**.4%**	**2 417**	**9.6%**	**2 519**	**10.1%**	**488**	**15.6%**	**395.3%**
Planning and Development	1 195	66	5.5%	-	-	66	5.5%	11	7.8%	(100.0%)
Road Transport	22 576	13	.1%	2 308	10.2%	2 321	10.3%	407	15.2%	467.5%
Environmental Protection	1 286	23	1.8%	109	8.5%	132	10.3%	70	34.9%	54.8%
Trading Services	**125 070**	**9 021**	**7.2%**	**16 869**	**13.5%**	**25 890**	**20.7%**	**15 947**	**17.7%**	**5.8%**
Electricity	23 735	4 648	19.6%	5 549	23.4%	10 196	43.0%	666	2.5%	733.3%
Water	43 467	26	.1%	4 926	11.3%	4 952	11.4%	525	2.5%	838.8%
Waste Water Management	51 713	4 347	8.4%	6 135	11.9%	10 483	20.3%	13 842	39.2%	(55.7%)
Waste Management	6 156	-	-	259	4.2%	259	4.2%	915	19.5%	(71.7%)
Other	**270**	**-**	**-**	**67**	**25.0%**	**67**	**25.0%**	**-**	**43.8%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 065 948**	**293 850**	**27.6%**	**279 973**	**26.3%**	**573 822**	**53.8%**	**279 577**	**57.5%**	**.1%**
Ratepayers and other	**856 872**	**245 327**	**28.6%**	**271 600**	**31.7%**	**516 927**	**60.3%**	**244 006**	**61.2%**	**11.3%**
Government - operating	95 631	31 242	32.7%	3 016	3.2%	34 257	35.8%	14 410	57.4%	(79.1%)
Government - capital	84 161	15 894	18.9%	4 140	4.9%	20 034	23.8%	19 603	34.1%	(78.9%)
Interest	29 285	1 387	4.7%	1 217	4.2%	2 604	8.9%	1 559	11.4%	(21.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(861 461)**	**(238 442)**	**27.7%**	**(220 413)**	**25.6%**	**(458 854)**	**53.3%**	**(260 192)**	**66.7%**	**(15.3%)**
Suppliers and employees	(814 230)	(238 192)	29.3%	(214 516)	26.3%	(452 707)	55.6%	(253 761)	69.1%	(15.5%)
Finance charges	(15 110)	(25)	.2%	(5 286)	35.0%	(5 311)	35.2%	(4 283)	37.1%	23.4%
Transfers and grants	(32 121)	(225)	.7%	(610)	1.9%	(835)	2.6%	(2 148)	14.8%	(71.6%)
Net Cash from/(used) Operating Activities	**204 487**	**55 408**	**27.1%**	**59 560**	**29.1%**	**114 968**	**56.2%**	**19 385**	**15.7%**	**207.2%**
Cash Flow from Investing Activities										
Receipts	**(26)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(26)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(200 066)**	**(8 958)**	**4.5%**	**(19 999)**	**10.0%**	**(28 957)**	**14.5%**	**(7 205)**	**9.2%**	**177.6%**
Capital assets	(200 066)	(8 958)	4.5%	(19 999)	10.0%	(28 957)	14.5%	(7 205)	9.2%	177.6%
Net Cash from/(used) Investing Activities	**(200 092)**	**(8 958)**	**4.5%**	**(19 999)**	**10.0%**	**(28 957)**	**14.5%**	**(7 205)**	**9.2%**	**177.6%**
Cash Flow from Financing Activities										
Receipts	**4 000**	**1 696**	**42.4%**	**24 761**	**619.0%**	**26 457**	**661.4%**	**1 054**	**6.6%**	**2 249.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 000	-	-	23 123	578.1%	23 123	578.1%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	1 696	-	1 638	-	3 335	-	1 054	-	55.5%
Payments	**(4 012)**	**-**	**-**	**(2 503)**	**62.4%**	**(2 503)**	**62.4%**	**(1 901)**	**57.6%**	**31.7%**
Repayment of borrowing	(4 012)	-	-	(2 503)	62.4%	(2 503)	62.4%	(1 901)	57.6%	31.7%
Net Cash from/(used) Financing Activities	**(12)**	**1 696**	**(13 711.2%)**	**22 258**	**(179 891.1%)**	**23 954**	**(193 602.3%)**	**(847)**	**(1.6%)**	**(2 726.8%)**
Net Increase/(Decrease) in cash held	**4 383**	**48 146**	**1 098.5%**	**61 819**	**1 410.5%**	**109 966**	**2 509.0%**	**11 333**	**(208.6%)**	**445.5%**
Cash/cash equivalents at the year begin:	367 219	438 892	119.5%	487 038	132.6%	438 892	119.5%	24 120	8.9%	1 919.2%
Cash/cash equivalents at the year end:	**371 602**	**487 038**	**131.1%**	**548 857**	**147.7%**	**548 857**	**147.7%**	**35 453**	**11.7%**	**1 448.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 167	13.3%	1 356	3.5%	1 150	3.0%	31 052	80.2%	38 726	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 126	77.2%	854	4.1%	412	2.0%	3 504	16.8%	20 896	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 569	21.0%	1 500	3.7%	864	2.1%	29 785	73.1%	40 719	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 270	21.5%	458	3.0%	380	2.5%	11 082	73.0%	15 190	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 150	8.4%	418	3.1%	366	2.7%	11 722	85.8%	13 657	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	599	2.9%	493	2.4%	472	2.3%	18 824	92.3%	20 388	13.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	328	9.9%	286	8.7%	200	6.1%	2 482	75.3%	3 297	2.2%	-	-	-	-
Total By Income Source	**35 209**	**23.0%**	**5 365**	**3.5%**	**3 846**	**2.5%**	**108 451**	**70.9%**	**152 871**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 092	62.8%	76	4.4%	62	3.6%	508	29.2%	1 739	1.1%	-	-	-	-
Commercial	7 207	58.6%	672	5.5%	273	2.2%	4 141	33.7%	12 293	8.0%	-	-	-	-
Households	18 638	15.4%	4 026	3.3%	3 074	2.5%	94 921	78.7%	120 658	78.9%	-	-	-	-
Other	8 271	45.5%	590	3.2%	437	2.4%	8 883	48.9%	18 181	11.9%	-	-	-	-
Total By Customer Group	**35 209**	**23.0%**	**5 365**	**3.5%**	**3 846**	**2.5%**	**108 451**	**70.9%**	**152 871**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18 203	100.0%	-	-	-	-	-	-	18 203	29.9%
Bulk Water	2 794	100.0%	-	-	-	-	-	-	2 794	4.6%
PAYE deductions	4 254	100.0%	-	-	-	-	-	-	4 254	7.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 671	100.0%	-	-	-	-	-	-	35 671	58.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**60 921**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**60 921**	**100.0%**

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr M Bolton	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**674 631**	**148 122**	**22.0%**	**149 812**	**22.2%**	**297 934**	**44.2%**	**162 480**	**47.9%**	**(7.8%)**
Property rates	81 187	20 619	25.4%	14 983	18.5%	35 602	43.9%	24 492	63.5%	(38.8%)
Property rates - penalties and collection charges	420	174	41.3%	204	48.5%	378	89.9%	160	60.9%	27.4%
Service charges - electricity revenue	312 235	57 499	18.4%	71 167	22.8%	128 666	41.2%	67 273	42.7%	5.8%
Service charges - water revenue	45 424	5 502	12.1%	11 654	25.7%	17 156	37.8%	11 265	42.8%	3.5%
Service charges - sanitation revenue	49 058	12 378	25.2%	9 771	19.9%	22 149	45.1%	12 016	53.6%	(18.7%)
Service charges - refuse revenue	27 861	6 371	22.9%	4 699	16.9%	11 070	39.7%	6 710	50.8%	(30.0%)
Service charges - other	(21 200)	(5 753)	27.1%	(5 762)	27.2%	(11 515)	54.3%	(4 991)	-	15.4%
Rental of facilities and equipment	12 373	3 010	24.3%	2 780	22.5%	5 789	46.8%	2 906	48.3%	(4.3%)
Interest earned - external investments	4 725	2 141	45.3%	1 092	23.1%	3 233	68.4%	1 067	48.6%	2.4%
Interest earned - outstanding debtors	2 379	712	29.9%	693	29.1%	1 405	59.0%	576	74.3%	20.2%
Dividends received	-	-		-		-		-		-
Fines	12 909	3 423	26.5%	2 851	22.1%	6 274	48.6%	2 973	60.3%	(4.1%)
Licences and permits	3 256	654	20.1%	694	21.3%	1 348	41.4%	641	41.4%	8.2%
Agency services	3 806	898	23.6%	1 357	35.7%	2 255	59.2%	1 130	51.0%	20.2%
Transfers recognised - operational	126 963	39 212	30.9%	32 191	25.4%	71 403	56.2%	33 961	58.1%	(5.2%)
Other own revenue	13 233	1 284	9.7%	1 438	10.9%	2 723	20.6%	2 301	29.7%	(37.5%)
Gains on disposal of PPE	-	(0)	-	(0)	-	(0)	-	-	-	(100.0%)
Operating Expenditure	**736 380**	**151 580**	**20.6%**	**184 024**	**25.0%**	**335 604**	**45.6%**	**147 986**	**43.9%**	**24.4%**
Employee related costs	218 006	46 811	21.5%	49 254	22.6%	96 065	44.1%	47 283	45.3%	4.2%
Remuneration of councillors	13 723	3 211	23.4%	3 211	23.4%	6 422	46.8%	3 002	47.1%	7.0%
Debt impairment	4 354	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 835	11 539	17.5%	22 800	34.6%	34 339	52.2%	16 288	51.8%	40.0%
Finance charges	29 314	7 563	25.8%	7 145	24.4%	14 709	50.2%	6 268	39.5%	14.0%
Bulk purchases	212 002	51 505	24.3%	43 955	20.7%	95 459	45.0%	40 839	46.2%	7.6%
Other Materials	42 351	4 619	10.9%	11 392	26.9%	16 011	37.8%	9 881	35.2%	15.3%
Contracted services	4 819	1 298	26.9%	2 533	52.6%	3 831	79.5%	2 219	65.2%	14.1%
Transfers and grants	200	25	12.7%	5	2.7%	31	15.4%	9	5.4%	(40.0%)
Other expenditure	145 776	25 010	17.2%	43 717	30.0%	68 727	47.1%	22 127	38.2%	97.6%
Loss on disposal of PPE	-	-	-	12	-	12	-	69	-	(83.1%)
Surplus/(Deficit)	**(61 749)**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Transfers recognised - capital	82 433	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**118 231**	**30 059**	**25.4%**	**22 637**	**19.1%**	**52 696**	**44.6%**	**35 021**	**54.2%**	**(35.4%)**
National Government	76 550	19 730	25.8%	5 025	6.6%	24 755	32.3%	20 444	47.4%	(75.4%)
Provincial Government	5 883	428	7.3%	1 862	31.7%	2 290	38.9%	2 115	1 041.1%	(12.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	81	-	(100.0%)
Transfers recognised - capital	**82 433**	**20 158**	**24.5%**	**6 887**	**8.4%**	**27 046**	**32.8%**	**22 640**	**52.6%**	**(69.6%)**
Borrowing	25 185	8 920	35.4%	13 908	55.2%	22 828	90.6%	9 573	189.4%	45.3%
Internally generated funds	10 614	980	9.2%	1 842	17.4%	2 822	26.6%	2 808	10.8%	(34.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**118 231**	**30 059**	**25.4%**	**22 637**	**19.1%**	**52 696**	**44.6%**	**35 021**	**54.2%**	**(35.4%)**
Governance and Administration	**4 938**	**886**	**18.0%**	**1 550**	**31.4%**	**2 437**	**49.3%**	**578**	**12.2%**	**168.3%**
Executive & Council	-	-	-	-	-	-	-	131	90.5%	(100.0%)
Budget & Treasury Office	1 190	30	2.5%	32	2.7%	61	5.2%	53	4.5%	(40.0%)
Corporate Services	3 748	857	22.9%	1 519	40.5%	2 375	63.4%	394	12.0%	285.6%
Community and Public Safety	**293**	**-**	**-**	**218**	**74.5%**	**218**	**74.5%**	**399**	**14.8%**	**(45.4%)**
Community & Social Services	213	-	-	188	88.5%	188	88.5%	213	23.6%	(11.7%)
Sport And Recreation	80	-	-	30	37.2%	30	37.2%	81	8.5%	(63.2%)
Public Safety	-	-	-	-	-	-	-	105	23.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 635**	**321**	**1.9%**	**1 878**	**11.3%**	**2 199**	**13.2%**	**4 064**	**136.9%**	**(53.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 635	321	1.9%	1 878	11.3%	2 199	13.2%	4 064	136.9%	(53.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**96 366**	**28 851**	**29.9%**	**18 991**	**19.7%**	**47 842**	**49.6%**	**29 980**	**56.2%**	**(36.7%)**
Electricity	40 616	748	1.8%	2 933	7.2%	3 681	9.1%	9 357	111.6%	(68.7%)
Water	46 594	26 828	57.6%	11 734	25.2%	38 562	82.8%	16 166	37.5%	(27.4%)
Waste Water Management	9 156	1 275	13.9%	4 324	47.2%	5 599	61.2%	4 458	71.1%	(3.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**757 063**	**241 681**	**31.9%**	**201 743**	**26.6%**	**443 424**	**58.6%**	**202 369**	**56.3%**	**(.3%)**
Ratepayers and other	**540 635**	**164 687**	**30.5%**	**148 746**	**27.5%**	**313 433**	**58.0%**	**143 032**	**54.9%**	**4.0%**
Government - operating	126 963	39 212	30.9%	32 191	25.4%	71 403	56.2%	33 961	58.5%	(5.2%)
Government - capital	82 433	35 067	42.5%	19 155	23.2%	54 223	65.8%	23 733	64.3%	(19.3%)
Interest	7 032	2 715	38.6%	1 652	23.5%	4 366	62.1%	1 643	63.7%	.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(665 889)**	**(214 432)**	**32.2%**	**(165 758)**	**24.9%**	**(380 189)**	**57.1%**	**(142 218)**	**52.6%**	**16.6%**
Suppliers and employees	(636 677)	(200 724)	31.5%	(165 752)	26.0%	(366 476)	57.6%	(142 209)	53.2%	16.6%
Finance charges	(29 011)	(13 682)	47.2%	-	-	(13 682)	47.2%	-	41.9%	-
Transfers and grants	(200)	(25)	12.7%	(5)	2.7%	(31)	15.4%	(9)	5.4%	(40.0%)
Net Cash from/(used) Operating Activities	**91 174**	**27 249**	**29.9%**	**35 986**	**39.5%**	**63 235**	**69.4%**	**60 151**	**86.3%**	**(40.2%)**
Cash Flow from Investing Activities										
Receipts	**500**	**112**	**22.5%**	**(5)**	**(1.1%)**	**107**	**21.4%**	**51**	**(36.3%)**	**(110.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	11.2%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	500	112	22.5%	(5)	(1.1%)	107	21.4%	51	8.2%	(110.6%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(50.0%)	-
Payments	**(118 231)**	**(30 059)**	**25.4%**	**(22 637)**	**19.1%**	**(52 696)**	**44.6%**	**(35 021)**	**54.2%**	**(35.4%)**
Capital assets	(118 231)	(30 059)	25.4%	(22 637)	19.1%	(52 696)	44.6%	(35 021)	54.2%	(35.4%)
Net Cash from/(used) Investing Activities	**(117 731)**	**(29 946)**	**25.4%**	**(22 642)**	**19.2%**	**(52 589)**	**44.7%**	**(34 970)**	**122.0%**	**(35.3%)**
Cash Flow from Financing Activities										
Receipts	**250**	**54**	**21.5%**	**50**	**20.0%**	**104**	**41.6%**	**80**	**135.2%**	**(37.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	54	21.5%	50	20.0%	104	41.6%	80	135.2%	(37.3%)
Payments	**(28 638)**	**(13 761)**	**48.1%**	**-**	**-**	**(13 761)**	**48.1%**	**-**	**48.0%**	**-**
Repayment of borrowing	(28 638)	(13 761)	48.1%	-	-	(13 761)	48.1%	-	48.0%	-
Net Cash from/(used) Financing Activities	**(28 388)**	**(13 707)**	**48.3%**	**50**	**(.2%)**	**(13 657)**	**48.1%**	**80**	**47.7%**	**(37.3%)**
Net Increase/(Decrease) in cash held	**(54 945)**	**(16 404)**	**29.9%**	**13 394**	**(24.4%)**	**(3 010)**	**5.5%**	**25 261**	**379.9%**	**(47.0%)**
Cash/cash equivalents at the year begin:	120 027	151 989	126.6%	135 585	113.0%	151 989	126.6%	29 784	1 394.9%	355.2%
Cash/cash equivalents at the year end:	**65 082**	**135 585**	**208.3%**	**148 979**	**228.9%**	**148 979**	**228.9%**	**55 046**	**2 870.0%**	**170.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 586	67.4%	423	2.7%	253	1.6%	4 435	28.3%	15 697	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	20 749	85.6%	205	.8%	119	.5%	3 156	13.0%	24 230	20.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 604	52.5%	392	1.9%	294	1.5%	8 911	44.1%	20 201	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	13 157	64.0%	555	2.7%	467	2.3%	6 388	31.1%	20 567	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 171	66.4%	315	2.3%	269	1.9%	4 047	29.3%	13 803	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 070	48.7%	243	2.9%	209	2.5%	3 832	45.9%	8 354	6.9%	-	-	-	-
Interest on Arrear Debtor Accounts	4 200	41.6%	26	.3%	31	.3%	5 848	57.9%	10 106	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 864	22.4%	219	2.6%	356	4.3%	5 897	70.7%	8 336	6.9%	-	-	-	-
Total By Income Source	**74 401**	**61.3%**	**2 378**	**2.0%**	**1 999**	**1.6%**	**42 515**	**35.1%**	**121 293**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 736	70.2%	68	2.8%	23	.9%	644	26.1%	2 472	2.0%	-	-	-	-
Commercial	10 964	67.9%	67	.4%	54	.3%	5 057	31.3%	16 142	13.3%	-	-	-	-
Households	44 660	60.7%	1 671	2.3%	1 518	2.1%	25 720	35.0%	73 570	60.7%	-	-	-	-
Other	17 041	58.5%	572	2.0%	404	1.4%	11 093	38.1%	29 110	24.0%	-	-	-	-
Total By Customer Group	**74 401**	**61.3%**	**2 378**	**2.0%**	**1 999**	**1.6%**	**42 515**	**35.1%**	**121 293**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 697	100.0%	-	-	-	-	-	-	13 697	14.9%
Bulk Water	28	100.0%	-	-	-	-	-	-	28	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 908	100.0%	-	-	-	-	-	-	1 908	2.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 022	100.0%	-	-	-	-	-	-	44 022	47.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 521	100.0%	-	-	-	-	-	-	32 521	35.3%
Total	**92 175**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**92 175**	**100.0%**

Contact Details

Municipal Manager	Mr G F Matthyse	023 348 2800
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**456 666**	**121 942**	**26.7%**	**96 689**	**21.2%**	**218 631**	**47.9%**	**83 147**	**47.2%**	**16.3%**
Property rates	32 426	32 816	101.2%	(568)	(1.8%)	32 248	99.4%	(224)	98.2%	153.7%
Property rates - penalties and collection charges	-	87	-	115	-	202	-	93	66.1%	24.2%
Service charges - electricity revenue	260 328	45 842	17.6%	54 616	21.0%	100 458	38.6%	48 441	38.8%	12.7%
Service charges - water revenue	34 190	5 888	17.2%	6 220	18.2%	12 108	35.4%	5 062	31.0%	22.9%
Service charges - sanitation revenue	11 707	3 153	26.9%	3 119	26.6%	6 273	53.6%	3 192	60.7%	(2.3%)
Service charges - refuse revenue	9 810	2 530	25.8%	2 536	25.8%	5 066	51.6%	2 530	57.1%	.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 216	498	22.5%	524	23.6%	1 022	46.1%	628	64.1%	(16.6%)
Interest earned - external investments	4 214	757	18.0%	615	14.6%	1 372	32.6%	766	28.2%	(19.7%)
Interest earned - outstanding debtors	1 711	317	18.5%	338	19.7%	654	38.2%	291	37.3%	15.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 168	346	16.0%	588	27.1%	935	43.1%	304	18.2%	93.6%
Licences and permits	1 415	252	17.8%	230	16.3%	482	34.1%	337	49.5%	(31.7%)
Agency services	1 265	803	63.5%	647	51.2%	1 450	114.6%	71	62.6%	807.7%
Transfers recognised - operational	81 016	25 126	31.0%	24 308	30.0%	49 434	61.0%	18 903	61.2%	28.6%
Other own revenue	14 202	3 527	24.8%	3 401	23.9%	6 929	48.8%	2 753	41.7%	23.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**456 307**	**99 814**	**21.9%**	**99 556**	**21.8%**	**199 370**	**43.7%**	**94 773**	**44.1%**	**5.0%**
Employee related costs	128 954	32 625	25.3%	30 232	23.4%	62 858	48.7%	29 214	46.1%	3.5%
Remuneration of councillors	7 967	1 720	21.6%	1 810	22.7%	3 530	44.3%	1 622	44.6%	11.6%
Debt impairment	7 924	1 981	25.0%	1 981	25.0%	3 962	50.0%	1 876	50.0%	5.6%
Depreciation and asset impairment	17 367	-	-	2 923	16.8%	2 923	16.8%	4 824	58.4%	(39.4%)
Finance charges	6 698	1 443	21.5%	1 747	26.1%	3 190	47.6%	1 710	36.3%	2.2%
Bulk purchases	201 455	48 949	24.3%	39 668	19.7%	88 616	44.0%	37 497	43.5%	5.8%
Other Materials	-	-	-	-	-	-	-	1 164	-	(100.0%)
Contracted services	2 189	188	8.6%	336	15.3%	524	23.9%	401	24.1%	(16.3%)
Transfers and grants	87	-	-	-	-	-	-	-	12.8%	-
Other expenditure	83 667	12 908	15.4%	20 859	24.9%	33 767	40.4%	16 465	36.8%	26.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**359**	**22 128**		**(2 867)**		**19 261**		**(11 626)**		
Transfers recognised - capital	25 065	3 396	13.5%	4 105	16.4%	7 501	29.9%	2 073	20.5%	98.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**53 910**	**7 273**	**13.5%**	**11 025**	**20.5%**	**18 297**	**33.9%**	**7 327**	**22.2%**	**50.5%**
National Government	18 148	3 306	18.2%	3 581	19.7%	6 887	37.9%	1 906	25.8%	87.9%
Provincial Government	6 917	255	3.7%	566	8.2%	821	11.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 065**	**3 561**	**14.2%**	**4 147**	**16.5%**	**7 708**	**30.8%**	**1 906**	**23.4%**	**117.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 844	3 712	12.9%	6 878	23.8%	10 589	36.7%	5 421	21.6%	26.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53 910**	**7 273**	**13.5%**	**11 025**	**20.5%**	**18 297**	**33.9%**	**7 327**	**22.2%**	**50.5%**
Governance and Administration	**5 210**	**1 272**	**24.4%**	**866**	**16.6%**	**2 139**	**41.0%**	**1 241**	**29.5%**	**(30.2%)**
Executive & Council	1 000	122	12.2%	220	22.0%	342	34.2%	374	17.9%	(41.1%)
Budget & Treasury Office	-	-	-	-	-	-	-	43	34.5%	(100.0%)
Corporate Services	4 210	1 150	27.3%	646	15.4%	1 797	42.7%	824	38.1%	(21.6%)
Community and Public Safety	**9 946**	**833**	**8.4%**	**633**	**6.4%**	**1 466**	**14.7%**	**532**	**12.0%**	**19.1%**
Community & Social Services	2 976	269	9.1%	537	18.0%	806	27.1%	245	20.7%	119.4%
Sport And Recreation	1 240	188	15.2%	27	2.2%	215	17.4%	6	3.6%	351.0%
Public Safety	30	112	374.2%	-	-	112	374.2%	-	-	-
Housing	5 700	263	4.6%	69	1.2%	332	5.8%	281	8.7%	(75.4%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 815**	**1 210**	**20.8%**	**2 500**	**43.0%**	**3 710**	**63.8%**	**-**	**-**	**(100.0%)**
Planning and Development	670	9	1.3%	158	23.6%	167	24.9%	-	-	(100.0%)
Road Transport	4 500	1 189	26.4%	2 334	51.9%	3 523	78.3%	-	-	(100.0%)
Environmental Protection	645	12	1.8%	8	1.2%	20	3.1%	-	-	(100.0%)
Trading Services	**32 939**	**3 958**	**12.0%**	**7 025**	**21.3%**	**10 983**	**33.3%**	**5 554**	**25.5%**	**26.5%**
Electricity	8 028	860	10.7%	1 757	21.9%	2 618	32.6%	1 227	17.9%	43.2%
Water	16 436	2 724	16.6%	3 020	18.4%	5 744	34.9%	1 405	21.4%	115.0%
Waste Water Management	3 445	29	.8%	858	24.9%	887	25.7%	1 515	34.9%	(43.4%)
Waste Management	5 030	345	6.8%	1 390	27.6%	1 735	34.5%	1 408	25.2%	(1.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**426 865**	**222 131**	**52.0%**	**148 105**	**34.7%**	**370 236**	**86.7%**	**163 264**	**90.0%**	**(9.3%)**
Ratepayers and other	**318 731**	**185 376**	**58.2%**	**122 064**	**38.3%**	**307 440**	**96.5%**	**138 342**	**92.8%**	**(11.8%)**
Government - operating	81 016	27 312	33.7%	20 616	25.4%	47 928	59.2%	16 425	59.6%	25.5%
Government - capital	21 365	8 607	40.3%	4 888	22.9%	13 494	63.2%	7 947	-	(38.5%)
Interest	5 753	836	14.5%	538	9.3%	1 374	23.9%	550	26.2%	(2.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(365 706)**	**(213 457)**	**58.4%**	**(136 668)**	**37.4%**	**(350 126)**	**95.7%**	**(159 893)**	**82.1%**	**(14.5%)**
Suppliers and employees	(358 922)	(212 641)	59.2%	(135 907)	37.9%	(348 547)	97.1%	(159 015)	83.4%	(14.5%)
Finance charges	(6 698)	(817)	12.2%	(762)	11.4%	(1 578)	23.6%	(878)	24.0%	(13.2%)
Transfers and grants	(87)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 159**	**8 673**	**14.2%**	**11 437**	**18.7%**	**20 110**	**32.9%**	**3 371**	**119.7%**	**239.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**229**	**-**	**432**	**-**	**661**	**-**	**194**	**-**	**122.9%**
Proceeds on disposal of PPE	-	-	-	21	-	21	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	228	-	411	-	639	-	193	-	112.9%
Decrease (increase) in non-current investments	-	1	-	-	-	1	-	1	-	(100.0%)
Payments	**(53 910)**	**(6 697)**	**12.4%**	**(10 625)**	**19.7%**	**(17 322)**	**32.1%**	**(5 609)**	**17.3%**	**89.4%**
Capital assets	(53 910)	(6 697)	12.4%	(10 625)	19.7%	(17 322)	32.1%	(5 609)	17.3%	89.4%
Net Cash from/(used) Investing Activities	**(53 910)**	**(6 469)**	**12.0%**	**(10 192)**	**18.9%**	**(16 661)**	**30.9%**	**(5 415)**	**16.1%**	**88.2%**
Cash Flow from Financing Activities										
Receipts	**2 163**	**323**	**14.9%**	**239**	**11.0%**	**562**	**26.0%**	**184**	**104.0%**	**29.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 163	323	14.9%	239	11.0%	562	26.0%	184	104.0%	29.9%
Payments	**(3 160)**	**(834)**	**26.4%**	**(766)**	**24.2%**	**(1 600)**	**50.6%**	**(1 069)**	**-**	**(28.3%)**
Repayment of borrowing	(3 160)	(834)	26.4%	(766)	24.2%	(1 600)	50.6%	(1 069)	-	(28.3%)
Net Cash from/(used) Financing Activities	**(998)**	**(511)**	**51.2%**	**(527)**	**52.8%**	**(1 038)**	**104.0%**	**(885)**	**(375.1%)**	**(40.4%)**
Net Increase/(Decrease) in cash held	**6 252**	**1 694**	**27.1%**	**718**	**11.5%**	**2 411**	**38.6%**	**(2 929)**	**241.2%**	**(124.5%)**
Cash/cash equivalents at the year begin:	87 561	71 282	81.4%	72 976	83.3%	71 282	81.4%	105 230	8.4%	(30.7%)
Cash/cash equivalents at the year end:	**93 812**	**72 976**	**77.8%**	**73 693**	**78.6%**	**73 693**	**78.6%**	**102 301**	**116.8%**	**(28.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 038	16.5%	784	12.5%	491	7.8%	3 965	63.2%	6 278	13.9%	175	2.8%	3 397	54.0%
Trade and Other Receivables from Exchange Transactions - Electric	14 724	81.9%	1 148	6.4%	443	2.5%	1 656	9.2%	17 971	39.8%	14	.1%	1 908	10.0%
Receivables from Non-exchange Transactions - Property Rates	1 393	20.2%	335	4.9%	263	3.8%	4 902	71.1%	6 894	15.3%	5	.1%	1 980	28.0%
Receivables from Exchange Transactions - Waste Water Manageme	886	22.7%	395	10.1%	287	7.3%	2 337	59.8%	3 905	8.7%	198	5.1%	3 285	84.0%
Receivables from Exchange Transactions - Waste Management	748	24.3%	312	10.2%	223	7.2%	1 791	58.3%	3 073	6.8%	150	4.9%	2 464	80.0%
Receivables from Exchange Transactions - Property Rental Debtors	55	8.9%	50	8.1%	35	5.6%	476	77.4%	615	1.4%	8	1.3%	579	94.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	374	5.9%	366	5.7%	245	3.9%	5 385	84.5%	6 370	14.1%	5	.1%	1 954	30.0%
Total By Income Source	**19 218**	**42.6%**	**3 390**	**7.5%**	**1 986**	**4.4%**	**20 512**	**45.5%**	**45 106**	**100.0%**	**555**	**1.2%**	**15 567**	**34.0%**
Debtors Age Analysis By Customer Group														
Organs of State	284	24.8%	73	6.4%	42	3.7%	743	65.1%	1 142	2.5%	-	-	58	5.0%
Commercial	3 651	52.0%	356	5.1%	328	4.7%	2 691	38.3%	7 026	15.6%	-	-	969	13.0%
Households	5 626	23.6%	2 270	9.5%	1 357	5.7%	14 560	61.1%	23 812	52.8%	555	2.3%	13 390	56.0%
Other	9 657	73.6%	690	5.3%	260	2.0%	2 518	19.2%	13 126	29.1%	-	-	1 150	8.0%
Total By Customer Group	**19 218**	**42.6%**	**3 390**	**7.5%**	**1 986**	**4.4%**	**20 512**	**45.5%**	**45 106**	**100.0%**	**555**	**1.2%**	**15 567**	**34.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16 943	100.0%	-	-	-	-	-	-	16 943	77.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 231	84.3%	741	14.8%	47	.9%	-	-	5 019	22.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**21 174**	**96.4%**	**741**	**3.4%**	**47**	**.2%**	**-**	**-**	**21 962**	**100.0%**

Contact Details

Municipal Manager	Mr Soyisile Andreas Mokweni	023 615 8001
Financial Manager	Mr Conrad Fritz Hoffmann	023 615 8029

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**325 453**	**119 446**	**36.7%**	**88 013**	**27.0%**	**207 459**	**63.7%**	**86 660**	**61.7%**	**1.6%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	165	23	13.7%	47	28.6%	70	42.3%	67	41.9%	(29.7%)
Rental of facilities and equipment	179	15	8.5%	20	11.3%	35	19.7%	15	16.0%	31.8%
Interest earned - external investments	25 250	1 816	7.2%	4 742	18.8%	6 557	26.0%	5 119	28.6%	(7.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	65 996	25 678	38.9%	12 385	18.8%	38 063	57.7%	16 695	56.4%	(25.8%)
Transfers recognised - operational	231 458	91 681	39.6%	70 516	30.5%	162 196	70.1%	64 454	66.9%	9.4%
Other own revenue	2 405	234	9.7%	304	12.6%	538	22.4%	310	26.0%	(1.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**325 295**	**55 485**	**17.1%**	**82 675**	**25.4%**	**138 159**	**42.5%**	**77 876**	**34.4%**	**6.2%**
Employee related costs	143 559	30 396	21.2%	35 818	24.9%	66 213	46.1%	37 044	53.6%	(3.3%)
Remuneration of councillors	11 758	2 444	20.8%	2 485	21.1%	4 930	41.9%	2 315	45.9%	7.3%
Debt impairment	122	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 816	-	-	-	-	-	-	-	-	-
Finance charges	30	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	161 008	22 645	14.1%	44 372	27.6%	67 017	41.6%	38 517	26.1%	15.2%
Loss on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**158**	**63 961**		**5 339**		**69 300**		**8 784**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**6 547**	**1 191**	**18.2%**	**379**	**5.8%**	**1 570**	**24.0%**	**129**	**5.3%**	**193.1%**
National Government	694	508	73.1%	22	3.2%	529	76.3%	14	7.2%	55.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**694**	**508**	**73.1%**	**22**	**3.2%**	**529**	**76.3%**	**14**	**7.2%**	**55.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 853	683	11.7%	357	6.1%	1 041	17.8%	115	5.2%	209.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**6 547**	**1 191**	**18.2%**	**379**	**5.8%**	**1 570**	**24.0%**	**129**	**5.3%**	**193.1%**
Governance and Administration	**4 797**	**1 080**	**22.5%**	**292**	**6.1%**	**1 372**	**28.6%**	**59**	**11.9%**	**396.5%**
Executive & Council	19	-	-	2	9.1%	2	9.1%	-	52.5%	(100.0%)
Budget & Treasury Office	64	4	6.7%	-	-	4	6.7%	-	-	-
Corporate Services	4 714	1 076	22.8%	290	6.2%	1 366	29.0%	59	10.8%	393.6%
Community and Public Safety	**1 052**	**16**	**1.5%**	**68**	**6.5%**	**84**	**8.0%**	**50**	**.8%**	**36.2%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 031	3	.3%	64	6.2%	68	6.5%	50	.8%	27.9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	21	13	60.2%	4	19.8%	17	80.1%	-	-	(100.0%)
Economic and Environmental Services	**699**	**95**	**13.6%**	**19**	**2.7%**	**114**	**16.3%**	**20**	**8.8%**	**(7.2%)**
Planning and Development	2	-	-	-	-	-	-	18	15.8%	(100.0%)
Road Transport	697	95	13.6%	19	2.7%	114	16.4%	2	5.1%	848.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**343 339**	**117 564**	**34.2%**	**91 612**	**26.7%**	**209 176**	**60.9%**	**89 490**	**61.3%**	**2.4%**
Ratepayers and other	**80 433**	**22 020**	**27.4%**	**15 811**	**19.7%**	**37 830**	**47.0%**	**18 521**	**50.7%**	**(14.6%)**
Government - operating	237 656	90 009	37.9%	70 374	29.6%	160 383	67.5%	64 537	65.4%	9.0%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	25 250	5 536	21.9%	5 427	21.5%	10 963	43.4%	6 431	49.7%	(15.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(340 027)**	**(59 184)**	**17.4%**	**(87 677)**	**25.8%**	**(146 860)**	**43.2%**	**(69 365)**	**40.0%**	**26.4%**
Suppliers and employees	(159 901)	(59 184)	37.0%	(87 677)	54.8%	(146 860)	91.8%	(69 365)	40.0%	26.4%
Finance charges	(29)	-	-	-	-	-	-	-	-	-
Transfers and grants	(180 097)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 312**	**58 381**	**1 762.8%**	**3 936**	**118.8%**	**62 316**	**1 881.6%**	**20 125**	**(4 773.4%)**	**(80.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(6 547)**	**(1 191)**	**18.2%**	**(379)**	**5.8%**	**(1 570)**	**24.0%**	**(129)**	**5.3%**	**193.1%**
Capital assets	(6 547)	(1 191)	18.2%	(379)	5.8%	(1 570)	24.0%	(129)	5.3%	193.1%
Net Cash from/(used) Investing Activities	**(6 547)**	**(1 191)**	**18.2%**	**(379)**	**5.8%**	**(1 570)**	**24.0%**	**(129)**	**5.3%**	**193.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 235)**	**57 190**	**(1 767.8%)**	**3 557**	**(109.9%)**	**60 746**	**(1 877.8%)**	**19 996**	**(546.1%)**	**(82.2%)**
Cash/cash equivalents at the year begin:	395 690	428 987	108.4%	486 177	122.9%	428 987	108.4%	444 265	105.9%	9.4%
Cash/cash equivalents at the year end:	**392 455**	**486 177**	**123.9%**	**489 734**	**124.8%**	**489 734**	**124.8%**	**464 261**	**128.6%**	**5.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69	5.4%	6	.4%	7	.5%	1 195	93.6%	1 276	100.0%	-	-	-	-
Total By Income Source	**69**	**5.4%**	**6**	**.4%**	**7**	**.5%**	**1 195**	**93.6%**	**1 276**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69	5.4%	6	.4%	7	.5%	1 195	93.6%	1 276	100.0%	-	-	-	-
Total By Customer Group	**69**	**5.4%**	**6**	**.4%**	**7**	**.5%**	**1 195**	**93.6%**	**1 276**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	103	85.2%	18	14.8%	-	-	-	-	121	100.0%
Total	**103**	**85.2%**	**18**	**14.8%**	**-**	**-**	**-**	**-**	**121**	**100.0%**

Contact Details

Municipal Manager	Mr Mike Mgajo	021 888 5130
Financial Manager	Mrs Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**321 989**	**105 747**	**32.8%**	**75 836**	**23.6%**	**181 584**	**56.4%**	**57 403**	**54.0%**	**32.1%**
Property rates	55 892	31 242	55.9%	8 272	14.8%	39 514	70.7%	6 521	75.6%	26.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 370	19 820	29.0%	17 230	25.2%	37 050	54.2%	14 583	46.8%	18.2%
Service charges - water revenue	44 390	9 132	20.6%	8 996	20.3%	18 128	40.8%	(3 700)	38.9%	(343.1%)
Service charges - sanitation revenue	16 726	5 149	30.8%	4 702	28.1%	9 851	58.9%	3 948	50.3%	19.1%
Service charges - refuse revenue	17 945	5 384	30.0%	5 305	29.6%	10 689	59.6%	4 369	52.3%	21.4%
Service charges - other	(1 872)	(172)	9.2%	(300)	16.0%	(472)	25.2%	444	62.6%	(167.5%)
Rental of facilities and equipment	2 750	304	11.1%	494	18.0%	798	29.0%	665	43.0%	(25.8%)
Interest earned - external investments	2 200	428	19.5%	631	28.7%	1 060	48.2%	602	59.2%	4.9%
Interest earned - outstanding debtors	4 000	2 175	54.4%	2 292	57.3%	4 467	111.7%	2 058	57.0%	11.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 019	3 538	44.1%	3 793	47.3%	7 331	91.4%	1 178	40.2%	222.1%
Licences and permits	2 508	702	28.0%	583	23.2%	1 285	51.2%	597	39.8%	(2.3%)
Agency services	2 100	514	24.5%	593	28.2%	1 107	52.7%	504	48.9%	17.6%
Transfers recognised - operational	86 840	25 935	29.9%	21 741	25.0%	47 676	54.9%	20 501	58.0%	6.0%
Other own revenue	12 121	1 595	13.2%	1 505	12.4%	3 100	25.6%	5 133	97.8%	(70.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**328 592**	**60 944**	**18.5%**	**73 286**	**22.3%**	**134 229**	**40.8%**	**58 860**	**41.6%**	**24.5%**
Employee related costs	126 083	28 422	22.5%	30 026	23.8%	58 448	46.4%	27 029	48.6%	11.1%
Remuneration of councillors	8 502	1 855	21.8%	1 855	21.8%	3 709	43.6%	1 755	44.5%	5.7%
Debt impairment	13 029	3 257	25.0%	3 257	25.0%	6 515	50.0%	3 303	50.0%	(1.4%)
Depreciation and asset impairment	19 941	-	-	4 591	23.0%	4 591	23.0%	-	6.7%	(100.0%)
Finance charges	13 731	2 638	19.2%	3 207	23.4%	5 845	42.6%	3 435	41.2%	(6.6%)
Bulk purchases	49 824	12 192	24.5%	10 863	21.8%	23 055	46.3%	9 533	45.0%	14.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	18 300	3 048	16.7%	4 079	22.3%	7 127	38.9%	3 162	28.6%	29.0%
Transfers and grants	850	-	-	361	42.4%	361	42.4%	-	-	(100.0%)
Other expenditure	78 332	9 532	12.2%	15 047	19.2%	24 579	31.4%	10 644	35.8%	41.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 603)**	**44 804**		**2 551**		**47 354**		**(1 457)**		
Transfers recognised - capital	62 851	7 019	11.2%	19 436	30.9%	26 455	42.1%	11 126	26.1%	74.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**73 594**	**7 460**	**10.1%**	**22 709**	**30.9%**	**30 169**	**41.0%**	**12 789**	**24.9%**	**77.6%**
National Government	28 925	2 548	8.8%	4 277	14.8%	6 825	23.6%	4 970	19.0%	(14.0%)
Provincial Government	29 502	4 560	15.5%	13 836	46.9%	18 396	62.4%	5 889	26.0%	134.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 427**	**7 108**	**12.2%**	**18 113**	**31.0%**	**25 221**	**43.2%**	**10 860**	**22.0%**	**66.8%**
Borrowing	7 075	238	3.4%	3 626	51.2%	3 864	54.6%	73	24.1%	4 887.7%
Internally generated funds	8 093	114	1.4%	970	12.0%	1 084	13.4%	1 856	71.3%	(47.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**73 594**	**7 460**	**10.1%**	**22 709**	**30.9%**	**30 169**	**41.0%**	**12 789**	**24.9%**	**77.6%**
Governance and Administration	**3 494**	**110**	**3.1%**	**1 221**	**34.9%**	**1 330**	**38.1%**	**833**	**40.2%**	**46.6%**
Executive & Council	1 783	108	6.1%	423	23.7%	531	29.8%	217	34.5%	94.9%
Budget & Treasury Office	37	2	4.2%	1	2.1%	2	6.3%	536	36.6%	(99.9%)
Corporate Services	1 675	-	-	797	47.6%	797	47.6%	80	71.1%	900.6%
Community and Public Safety	**33 872**	**4 366**	**12.9%**	**13 651**	**40.3%**	**18 017**	**53.2%**	**5 889**	**28.7%**	**131.8%**
Community & Social Services	1 100	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 270	-	-	20	.6%	20	.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	29 502	4 366	14.8%	13 631	46.2%	17 997	61.0%	5 889	28.7%	131.4%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 399**	**884**	**20.1%**	**1 604**	**36.5%**	**2 488**	**56.6%**	**2 288**	**30.6%**	**(29.9%)**
Planning and Development	-	193	-	205	-	399	-	554	22.2%	(63.0%)
Road Transport	4 399	691	15.7%	1 399	31.8%	2 090	47.5%	1 734	34.7%	(19.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 830**	**2 100**	**6.6%**	**6 233**	**19.6%**	**8 333**	**26.2%**	**3 778**	**20.6%**	**65.0%**
Electricity	549	24	4.4%	958	174.5%	982	179.0%	954	11.7%	.4%
Water	7 746	60	.8%	2 619	33.8%	2 680	34.6%	2 080	28.5%	25.9%
Waste Water Management	23 535	2 015	8.6%	2 656	11.3%	4 671	19.8%	744	20.4%	256.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**371 811**	**111 128**	**29.9%**	**117 405**	**31.6%**	**228 533**	**61.5%**	**123 320**	**67.7%**	**(4.8%)**
Ratepayers and other	**215 920**	**73 071**	**33.8%**	**60 544**	**28.0%**	**133 616**	**61.9%**	**87 673**	**76.2%**	**(30.9%)**
Government - operating	86 840	29 241	33.7%	20 599	23.7%	49 840	57.4%	20 190	61.4%	2.0%
Government - capital	62 851	6 212	9.9%	33 338	53.0%	39 551	62.9%	12 798	50.3%	160.5%
Interest	6 200	2 603	42.0%	2 923	47.1%	5 526	89.1%	2 659	57.4%	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(294 772)**	**(89 393)**	**30.3%**	**(76 247)**	**25.9%**	**(165 641)**	**56.2%**	**(106 051)**	**66.9%**	**(28.1%)**
Suppliers and employees	(281 041)	(86 756)	30.9%	(73 041)	26.0%	(159 796)	56.9%	(102 616)	68.4%	(28.8%)
Finance charges	(13 731)	(2 638)	19.2%	(3 207)	23.4%	(5 845)	42.6%	(3 435)	41.2%	(6.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**77 039**	**21 734**	**28.2%**	**41 158**	**53.4%**	**62 892**	**81.6%**	**17 269**	**70.8%**	**138.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(73 594)**	**(7 460)**	**10.1%**	**(23 676)**	**32.2%**	**(31 136)**	**42.3%**	**(12 816)**	**24.9%**	**84.7%**
Capital assets	(73 594)	(7 460)	10.1%	(23 676)	32.2%	(31 136)	42.3%	(12 816)	24.9%	84.7%
Net Cash from/(used) Investing Activities	**(73 594)**	**(7 460)**	**10.1%**	**(23 676)**	**32.2%**	**(31 136)**	**42.3%**	**(12 816)**	**26.2%**	**84.7%**
Cash Flow from Financing Activities										
Receipts	**7 326**	**-**	**-**	**-**	**-**	**-**	**-**	**6**	**.1%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 075	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	-	-	-	-	-	-	6	2.5%	(100.0%)
Payments	**(8 000)**	**(922)**	**11.5%**	**(2 286)**	**28.6%**	**(3 207)**	**40.1%**	**(2 160)**	**35.2%**	**5.8%**
Repayment of borrowing	(8 000)	(922)	11.5%	(2 286)	28.6%	(3 207)	40.1%	(2 160)	35.2%	5.8%
Net Cash from/(used) Financing Activities	**(674)**	**(922)**	**136.7%**	**(2 286)**	**339.0%**	**(3 207)**	**475.7%**	**(2 154)**	**(122.3%)**	**6.1%**
Net Increase/(Decrease) in cash held	**2 770**	**13 353**	**482.0%**	**15 196**	**548.6%**	**28 549**	**1 030.6%**	**2 299**	**2 976.0%**	**560.9%**
Cash/cash equivalents at the year begin:	9 028	27 545	305.1%	40 898	453.0%	27 545	305.1%	47 118	116.9%	(13.2%)
Cash/cash equivalents at the year end:	**11 798**	**40 898**	**346.7%**	**56 093**	**475.5%**	**56 093**	**475.5%**	**49 418**	**256.5%**	**13.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 063	9.1%	2 117	6.3%	925	2.7%	27 670	81.9%	33 775	22.6%	-	-	37 523	111.0%
Trade and Other Receivables from Exchange Transactions - Electric	2 875	62.2%	670	14.5%	139	3.0%	941	20.3%	4 625	3.1%	-	-	7 428	160.0%
Receivables from Non-exchange Transactions - Property Rates	1 831	7.6%	1 265	5.3%	826	3.4%	20 038	83.6%	23 960	16.0%	-	-	20 472	85.0%
Receivables from Exchange Transactions - Waste Water Manageme	1 562	6.4%	1 148	4.7%	823	3.4%	20 877	85.5%	24 411	16.3%	-	-	25 607	104.0%
Receivables from Exchange Transactions - Waste Management	1 975	6.9%	1 292	4.5%	953	3.3%	24 519	85.3%	28 739	19.2%	-	-	29 058	101.0%
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(388.3%)	-	-	-	-	1	488.3%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	24 267	100.0%	24 267	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(360)	(3.7%)	294	3.0%	316	3.2%	9 526	97.4%	9 776	6.5%	-	-	2 962	30.0%
Total By Income Source	**10 945**	**7.3%**	**6 787**	**4.5%**	**3 981**	**2.7%**	**127 839**	**85.5%**	**149 553**	**100.0%**	**-**	**-**	**123 050**	**82.0%**
Debtors Age Analysis By Customer Group														
Organs of State	486	22.2%	517	23.5%	109	5.0%	1 083	49.3%	2 194	1.5%	-	-	-	-
Commercial	2 028	16.1%	1 007	8.0%	374	3.0%	9 197	73.0%	12 606	8.4%	-	-	-	-
Households	5 224	4.2%	4 031	3.3%	3 283	2.7%	110 871	89.8%	123 410	82.5%	-	-	-	-
Other	3 206	28.3%	1 233	10.9%	216	1.9%	6 688	59.0%	11 342	7.6%	-	-	123 050	1 084.0%
Total By Customer Group	**10 945**	**7.3%**	**6 787**	**4.5%**	**3 981**	**2.7%**	**127 839**	**85.5%**	**149 553**	**100.0%**	**-**	**-**	**123 050**	**82.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	2.5%	15	53.8%	10	33.8%	3	9.9%	28	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1**	**2.5%**	**15**	**53.8%**	**10**	**33.8%**	**3**	**9.9%**	**28**	**100.0%**

Contact Details

Municipal Manager	Mr H S D Wallace	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**746 724**	**188 122**	**25.2%**	**181 142**	**24.3%**	**369 264**	**49.5%**	**167 081**	**49.5%**	**8.4%**
Property rates	126 921	34 077	26.8%	32 137	25.3%	66 214	52.2%	36 159	50.6%	(11.1%)
Property rates - penalties and collection charges	1 000	202	20.2%	210	21.0%	411	41.1%	225	48.6%	(6.8%)
Service charges - electricity revenue	284 936	76 416	26.8%	63 606	22.3%	140 022	49.1%	61 562	51.6%	3.3%
Service charges - water revenue	98 642	19 922	20.2%	21 880	22.2%	41 802	42.4%	20 691	42.3%	5.7%
Service charges - sanitation revenue	60 917	14 447	23.7%	15 303	25.1%	29 750	48.8%	14 144	46.2%	8.2%
Service charges - refuse revenue	52 934	13 243	25.0%	13 212	25.0%	26 455	50.0%	11 823	49.8%	11.7%
Service charges - other	-	-	-	0	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	8 551	1 810	21.2%	2 779	32.5%	4 589	53.7%	2 672	54.9%	4.0%
Interest earned - external investments	7 714	1 478	19.2%	1 438	18.6%	2 916	37.8%	2 021	75.0%	(28.8%)
Interest earned - outstanding debtors	2 204	524	23.8%	510	23.2%	1 034	46.9%	542	50.9%	(5.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 079	1 656	27.2%	1 760	29.0%	3 417	56.2%	1 080	31.3%	63.0%
Licences and permits	2 046	503	24.6%	494	24.1%	997	48.7%	433	49.9%	14.0%
Agency services	2 250	544	24.2%	626	27.8%	1 170	52.0%	544	47.1%	15.1%
Transfers recognised - operational	68 984	18 511	26.8%	22 058	32.0%	40 569	58.8%	8 798	59.3%	150.7%
Other own revenue	23 546	4 789	20.3%	5 130	21.8%	9 919	42.1%	6 386	38.9%	(19.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**824 059**	**167 896**	**20.4%**	**206 418**	**25.0%**	**374 313**	**45.4%**	**197 183**	**45.9%**	**4.7%**
Employee related costs	250 842	55 600	22.2%	69 056	27.5%	124 656	49.7%	62 467	49.2%	10.5%
Remuneration of councillors	7 577	1 845	24.4%	1 866	24.6%	3 711	49.0%	1 683	47.6%	10.9%
Debt impairment	-	-	-	-	-	-	-	250	50.0%	(100.0%)
Depreciation and asset impairment	103 810	25 952	25.0%	25 952	25.0%	51 905	50.0%	26 879	50.0%	(3.4%)
Finance charges	42 292	153	.4%	14 373	34.0%	14 526	34.3%	13 661	36.3%	5.2%
Bulk purchases	156 893	39 026	24.9%	33 500	21.4%	72 526	46.2%	27 923	47.3%	20.0%
Other Materials	15 055	2 141	14.2%	3 974	26.4%	6 115	40.6%	4 041	49.2%	(1.7%)
Contracted services	74 909	12 678	16.9%	16 301	21.8%	28 979	38.7%	12 567	28.1%	29.7%
Transfers and grants	38 766	9 424	24.3%	9 557	24.7%	18 981	49.0%	9 884	70.7%	(3.3%)
Other expenditure	133 917	21 076	15.7%	31 838	23.8%	52 914	39.5%	37 829	42.3%	(15.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(77 335)**	**20 227**		**(25 276)**		**(5 049)**		**(30 102)**		
Transfers recognised - capital	39 387	3 500	8.9%	8 301	21.1%	11 801	30.0%	20 906	46.0%	(60.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**109 897**	**27 214**	**24.8%**	**16 223**	**14.8%**	**43 437**	**39.5%**	**31 119**	**25.9%**	**(47.9%)**
National Government	22 355	1 594	7.1%	3 634	16.3%	5 228	23.4%	18 345	54.4%	(80.2%)
Provincial Government	13 673	1 906	13.9%	518	3.8%	2 424	17.7%	2 571	28.6%	(79.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 028**	**3 500**	**9.7%**	**4 152**	**11.5%**	**7 652**	**21.2%**	**20 916**	**48.0%**	**(80.1%)**
Borrowing	59 861	22 844	38.2%	11 001	18.4%	33 845	56.5%	7 188	10.2%	53.0%
Internally generated funds	10 425	870	8.3%	1 070	10.3%	1 940	18.6%	3 014	26.0%	(64.5%)
Public contributions and donations	3 583	-	-	-	-	-	-	-	18.2%	-
Capital Expenditure Standard Classification	**109 897**	**27 214**	**24.8%**	**16 223**	**14.8%**	**43 437**	**39.5%**	**31 119**	**25.9%**	**(47.9%)**
Governance and Administration	**9 977**	**1 401**	**14.0%**	**727**	**7.3%**	**2 128**	**21.3%**	**2 239**	**18.9%**	**(67.5%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	9 977	1 401	14.0%	727	7.3%	2 128	21.3%	2 239	18.9%	(67.5%)
Community and Public Safety	**16 405**	**1 503**	**9.2%**	**379**	**2.3%**	**1 882**	**11.5%**	**2 663**	**27.1%**	**(85.8%)**
Community & Social Services	-	-	-	379	-	379	-	102	15.6%	272.5%
Sport And Recreation	5 225	21	.4%	-	-	21	.4%	-	.5%	-
Public Safety	-	-	-	-	-	-	-	7	2.3%	(100.0%)
Housing	11 180	1 482	13.3%	-	-	1 482	13.3%	2 554	32.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 870**	**1 893**	**10.6%**	**3 984**	**22.3%**	**5 877**	**32.9%**	**2 588**	**33.1%**	**53.9%**
Planning and Development	-	-	-	-	-	-	-	1 742	112.8%	(100.0%)
Road Transport	17 870	1 893	10.6%	3 984	22.3%	5 877	32.9%	846	16.7%	371.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**65 644**	**22 417**	**34.1%**	**11 133**	**17.0%**	**33 550**	**51.1%**	**23 630**	**25.7%**	**(52.9%)**
Electricity	37 194	16 537	44.5%	3 090	8.3%	19 627	52.8%	851	1.7%	263.2%
Water	15 900	3 866	24.3%	5 718	36.0%	9 584	60.3%	17 203	48.9%	(66.8%)
Waste Water Management	11 150	1 821	16.3%	1 824	16.4%	3 646	32.7%	5 118	35.6%	(64.4%)
Waste Management	1 400	193	13.8%	501	35.8%	693	49.5%	458	6.5%	9.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**770 720**	**197 248**	**25.6%**	**192 222**	**24.9%**	**389 471**	**50.5%**	**189 831**	**49.5%**	**1.3%**
Ratepayers and other	**652 431**	**173 235**	**26.6%**	**159 915**	**24.5%**	**333 151**	**51.1%**	**157 563**	**48.9%**	**1.5%**
Government - operating	68 984	18 511	26.8%	22 058	32.0%	40 569	58.8%	8 798	59.3%	150.7%
Government - capital	39 387	3 500	8.9%	8 301	21.1%	11 801	30.0%	20 906	47.2%	(60.3%)
Interest	9 918	2 002	20.2%	1 949	19.6%	3 950	39.8%	2 563	67.8%	(24.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(703 180)**	**(149 166)**	**21.2%**	**(191 193)**	**27.2%**	**(340 360)**	**48.4%**	**(171 879)**	**47.7%**	**11.2%**
Suppliers and employees	(622 122)	(139 590)	22.4%	(167 263)	26.9%	(306 852)	49.3%	(148 334)	47.3%	12.8%
Finance charges	(42 292)	(153)	.4%	(14 373)	34.0%	(14 526)	34.3%	(13 661)	36.3%	5.2%
Transfers and grants	(38 766)	(9 424)	24.3%	(9 557)	24.7%	(18 981)	49.0%	(9 884)	70.7%	(3.3%)
Net Cash from/(used) Operating Activities	**67 541**	**48 082**	**71.2%**	**1 029**	**1.5%**	**49 111**	**72.7%**	**17 952**	**61.8%**	**(94.3%)**
Cash Flow from Investing Activities										
Receipts	**(1 729)**	**(902)**	**52.2%**	**(1 353)**	**78.3%**	**(2 255)**	**130.5%**	**(1 311)**	**(7.9%)**	**3.2%**
Proceeds on disposal of PPE	3 583	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	48	0	.5%	9	19.0%	9	19.5%	8	87.5%	14.9%
Decrease (increase) in non-current investments	(5 359)	(902)	16.8%	(1 362)	25.4%	(2 265)	42.3%	(1 319)	64.1%	3.3%
Payments	**(109 897)**	**(27 214)**	**24.8%**	**(16 223)**	**14.8%**	**(43 437)**	**39.5%**	**(31 119)**	**23.5%**	**(47.9%)**
Capital assets	(109 897)	(27 214)	24.8%	(16 223)	14.8%	(43 437)	39.5%	(31 119)	23.5%	(47.9%)
Net Cash from/(used) Investing Activities	**(111 626)**	**(28 116)**	**25.2%**	**(17 576)**	**15.7%**	**(45 692)**	**40.9%**	**(32 430)**	**30.2%**	**(45.8%)**
Cash Flow from Financing Activities										
Receipts	**55 004**	**1 427**	**2.6%**	**515**	**.9%**	**1 942**	**3.5%**	**248**	**5.5%**	**108.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 300	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 704	1 427	38.5%	515	13.9%	1 942	52.4%	248	61.3%	108.0%
Payments	**(18 032)**	**(3 806)**	**21.1%**	**(7 745)**	**43.0%**	**(11 552)**	**64.1%**	**(8 052)**	**53.8%**	**(3.8%)**
Repayment of borrowing	(18 032)	(3 806)	21.1%	(7 745)	43.0%	(11 552)	64.1%	(8 052)	53.8%	(3.8%)
Net Cash from/(used) Financing Activities	**36 973**	**(2 379)**	**(6.4%)**	**(7 230)**	**(19.6%)**	**(9 610)**	**(26.0%)**	**(7 804)**	**(15.2%)**	**(7.4%)**
Net Increase/(Decrease) in cash held	**(7 112)**	**17 586**	**(247.3%)**	**(23 777)**	**334.3%**	**(6 191)**	**87.0%**	**(22 282)**	**(69.0%)**	**6.7%**
Cash/cash equivalents at the year begin:	91 518	84 269	92.1%	101 855	111.3%	84 269	92.1%	158 988	124.0%	(35.9%)
Cash/cash equivalents at the year end:	**84 406**	**101 855**	**120.7%**	**78 078**	**92.5%**	**78 078**	**92.5%**	**136 707**	**156.0%**	**(42.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 331	71.4%	286	2.2%	170	1.3%	3 285	25.1%	13 073	18.9%	-	-	4 264	32.0%
Trade and Other Receivables from Exchange Transactions - Electric	11 286	77.4%	427	2.9%	300	2.1%	2 563	17.6%	14 577	21.1%	-	-	1 270	8.0%
Receivables from Non-exchange Transactions - Property Rates	11 662	70.1%	435	2.6%	297	1.8%	4 246	25.5%	16 640	24.1%	-	-	3 907	23.0%
Receivables from Exchange Transactions - Waste Water Manageme	5 559	65.3%	205	2.4%	142	1.7%	2 603	30.6%	8 508	12.3%	-	-	2 853	33.0%
Receivables from Exchange Transactions - Waste Management	4 167	68.3%	154	2.5%	100	1.6%	1 684	27.6%	6 104	8.8%	-	-	1 573	25.0%
Receivables from Exchange Transactions - Property Rental Debtors	151	46.2%	16	4.9%	14	4.3%	146	44.7%	327	.5%	-	-	221	67.0%
Interest on Arrear Debtor Accounts	57	1.4%	29	.7%	30	.7%	3 959	97.2%	4 074	5.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 550	43.6%	264	4.5%	162	2.8%	2 868	49.1%	5 844	8.5%	-	-	2 826	48.0%
Total By Income Source	**44 763**	**64.7%**	**1 815**	**2.6%**	**1 215**	**1.8%**	**21 354**	**30.9%**	**69 147**	**100.0%**	**-**	**-**	**16 916**	**24.0%**
Debtors Age Analysis By Customer Group														
Organs of State	710	48.8%	193	13.3%	36	2.5%	514	35.4%	1 454	2.1%	-	-	-	-
Commercial	6 576	87.8%	91	1.2%	194	2.6%	627	8.4%	7 487	10.8%	-	-	646	8.0%
Households	37 477	62.2%	1 530	2.5%	985	1.6%	20 213	33.6%	60 205	87.1%	-	-	16 270	27.0%
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Customer Group	**44 763**	**64.7%**	**1 815**	**2.6%**	**1 215**	**1.8%**	**21 354**	**30.9%**	**69 147**	**100.0%**	**-**	**-**	**16 916**	**24.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 234	100.0%	-	-	-	-	-	-	1 234	17.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 162	100.0%	-	-	-	-	-	-	2 162	30.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 737	100.0%	-	-	-	-	-	-	3 737	52.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 133**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 133**	**100.0%**

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**227 882**	**84 820**	**37.2%**	**45 339**	**19.9%**	**130 159**	**57.1%**	**46 541**	**63.7%**	**(2.6%)**
Property rates	39 103	38 994	99.7%	(13)	-	38 981	99.7%	4	100.9%	(394.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 999	18 144	24.9%	18 039	24.7%	36 182	49.6%	16 374	50.9%	10.2%
Service charges - water revenue	18 739	3 962	21.1%	4 311	23.0%	8 273	44.2%	4 084	46.3%	5.6%
Service charges - sanitation revenue	7 352	1 870	25.4%	2 025	27.5%	3 895	53.0%	1 694	53.4%	19.5%
Service charges - refuse revenue	11 175	2 823	25.3%	2 834	25.4%	5 657	50.6%	2 572	51.8%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 898	1 220	20.7%	1 796	30.5%	3 016	51.1%	1 571	52.2%	14.3%
Interest earned - external investments	1 650	335	20.3%	384	23.3%	718	43.5%	407	40.3%	(5.7%)
Interest earned - outstanding debtors	737	139	18.9%	199	27.0%	339	45.9%	167	42.7%	19.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 186	136	11.5%	112	9.5%	249	21.0%	253	34.4%	(55.6%)
Licences and permits	1 373	271	19.8%	306	22.3%	578	42.1%	259	45.2%	18.2%
Agency services	1 029	267	25.9%	313	30.4%	580	56.3%	302	43.2%	3.7%
Transfers recognised - operational	62 543	15 231	24.4%	13 303	21.3%	28 534	45.6%	18 117	68.8%	(26.6%)
Other own revenue	4 097	1 427	34.8%	1 728	42.2%	3 155	77.0%	735	48.1%	135.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	2	-	(100.0%)
Operating Expenditure	**230 484**	**40 828**	**17.7%**	**57 384**	**24.9%**	**98 212**	**42.6%**	**50 696**	**46.6%**	**13.2%**
Employee related costs	78 244	16 063	20.5%	19 759	25.3%	35 822	45.8%	17 806	46.4%	11.0%
Remuneration of councillors	3 338	769	23.0%	768	23.0%	1 537	46.0%	728	46.2%	5.5%
Debt impairment	1 110	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 933	-	-	-	-	-	-	-	-	-
Finance charges	119	-	-	53	44.4%	53	44.4%	62	52.1%	(14.7%)
Bulk purchases	50 900	12 509	24.6%	15 477	30.4%	27 987	55.0%	13 790	57.2%	12.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 937	497	16.9%	751	25.6%	1 248	42.5%	662	41.0%	13.5%
Transfers and grants	-	-	-	-	-	-	-	1	-	(100.0%)
Other expenditure	86 903	10 989	12.6%	20 576	23.7%	31 565	36.3%	17 646	47.2%	16.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 602)**	**43 992**		**(12 046)**		**31 947**		**(4 155)**		
Transfers recognised - capital	13 417	5 063	37.7%	4 789	35.7%	9 852	73.4%	4 457	85.3%	7.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**24 484**	**4 792**	**19.6%**	**8 519**	**34.8%**	**13 311**	**54.4%**	**6 858**	**26.3%**	**24.2%**
National Government	11 912	1 870	15.7%	4 217	35.4%	6 087	51.1%	4 161	-	1.4%
Provincial Government	1 504	1 322	87.9%	714	47.4%	2 036	135.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 417**	**3 192**	**23.8%**	**4 931**	**36.7%**	**8 123**	**60.5%**	**4 161**	**-**	**18.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 068	1 600	14.5%	3 589	32.4%	5 188	46.9%	2 698	-	33.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**24 484**	**4 792**	**19.6%**	**8 519**	**34.8%**	**13 311**	**54.4%**	**6 858**	**26.3%**	**24.2%**
Governance and Administration	**457**	**45**	**9.9%**	**79**	**17.3%**	**124**	**27.2%**	**76**	**40.0%**	**4.2%**
Executive & Council	7	-	-	3	36.5%	3	36.5%	43	-	(94.0%)
Budget & Treasury Office	-	37	-	30	-	67	-	-	-	(100.0%)
Corporate Services	450	9	1.9%	46	10.3%	55	12.3%	33	13.8%	40.1%
Community and Public Safety	**3 712**	**1 679**	**45.2%**	**1 789**	**48.2%**	**3 469**	**93.5%**	**128**	**12.6%**	**1 294.8%**
Community & Social Services	3 712	1 619	43.6%	1 789	48.2%	3 408	91.8%	128	12.6%	1 294.8%
Sport And Recreation	-	60	-	-	-	60	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 917**	**241**	**2.7%**	**2 891**	**32.4%**	**3 131**	**35.1%**	**1 703**	**16.2%**	**69.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 917	241	2.7%	2 891	32.4%	3 131	35.1%	1 703	16.2%	69.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 399**	**2 827**	**24.8%**	**3 760**	**33.0%**	**6 587**	**57.8%**	**4 951**	**39.2%**	**(24.1%)**
Electricity	2 160	221	10.2%	896	41.5%	1 117	51.7%	662	27.6%	35.3%
Water	100	-	-	32	31.8%	32	31.8%	2 603	32.2%	(98.8%)
Waste Water Management	8 925	2 590	29.0%	2 831	31.7%	5 421	60.7%	1 686	99.5%	67.9%
Waste Management	214	16	7.7%	1	.5%	18	8.2%	-	.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**238 126**	**54 216**	**22.8%**	**63 071**	**26.5%**	**117 288**	**49.3%**	**64 797**	**58.9%**	**(2.7%)**
Ratepayers and other	**160 099**	**33 448**	**20.9%**	**45 001**	**28.1%**	**78 449**	**49.0%**	**40 979**	**55.6%**	**9.8%**
Government - operating	62 543	14 522	23.2%	17 541	28.0%	32 063	51.3%	17 071	64.8%	2.8%
Government - capital	13 417	5 772	43.0%	-	-	5 772	43.0%	6 176	74.6%	(100.0%)
Interest	2 067	474	22.9%	529	25.6%	1 003	48.5%	572	39.4%	(7.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(220 511)**	**(40 976)**	**18.6%**	**(45 335)**	**20.6%**	**(86 311)**	**39.1%**	**(53 623)**	**50.6%**	**(15.5%)**
Suppliers and employees	(220 233)	(40 976)	18.6%	(45 335)	20.6%	(86 311)	39.2%	(53 623)	50.6%	(15.5%)
Finance charges	(278)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17 615**	**13 240**	**75.2%**	**17 736**	**100.7%**	**30 977**	**175.9%**	**11 174**	**131.6%**	**58.7%**
Cash Flow from Investing Activities										
Receipts	**5**	**0**	**8.3%**	**-**	**-**	**0**	**8.3%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	0	8.3%	-	-	0	8.3%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(21 504)**	**(4 737)**	**22.0%**	**(9 560)**	**44.5%**	**(14 297)**	**66.5%**	**(6 858)**	**29.2%**	**39.4%**
Capital assets	(21 504)	(4 737)	22.0%	(9 560)	44.5%	(14 297)	66.5%	(6 858)	29.2%	39.4%
Net Cash from/(used) Investing Activities	**(21 499)**	**(4 737)**	**22.0%**	**(9 560)**	**44.5%**	**(14 297)**	**66.5%**	**(6 858)**	**29.2%**	**39.4%**
Cash Flow from Financing Activities										
Receipts	**204**	**17**	**8.2%**	**15**	**7.6%**	**32**	**15.8%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	204	17	8.2%	15	7.6%	32	15.8%	-	-	(100.0%)
Payments	**(400)**	**-**	**-**	**-**	**-**	**-**	**-**	**(62)**	**-**	**(100.0%)**
Repayment of borrowing	(400)	-	-	-	-	-	-	(62)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(196)**	**17**	**(8.5%)**	**15**	**(7.9%)**	**32**	**(16.4%)**	**(62)**	**(21.5%)**	**(124.9%)**
Net Increase/(Decrease) in cash held	**(4 080)**	**8 520**	**(208.8%)**	**8 192**	**(200.8%)**	**16 712**	**(409.6%)**	**4 254**	**(446.3%)**	**92.6%**
Cash/cash equivalents at the year begin:	15 931	21 931	137.7%	30 452	191.1%	21 931	137.7%	42 828	174.7%	(28.9%)
Cash/cash equivalents at the year end:	**11 851**	**30 452**	**256.9%**	**38 644**	**326.1%**	**38 644**	**326.1%**	**47 082**	**456.2%**	**(17.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 000	52.0%	178	4.6%	124	3.2%	1 540	40.1%	3 843	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 531	82.6%	221	2.8%	79	1.0%	1 073	13.6%	7 904	35.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 791	36.0%	109	2.2%	1 316	26.5%	1 756	35.3%	4 972	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	646	51.0%	58	4.6%	40	3.2%	521	41.2%	1 265	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 017	54.5%	77	4.1%	52	2.8%	720	38.6%	1 864	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	89.6%	0	.2%	0	.2%	0	10.1%	4	-	-	-	-	-
Interest on Arrear Debtor Accounts	16	1.6%	9	1.0%	35	3.6%	906	93.8%	966	4.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(542)	(43.8%)	82	6.6%	56	4.5%	1 640	132.7%	1 236	5.6%	-	-	-	-
Total By Income Source	**11 461**	**52.0%**	**734**	**3.3%**	**1 702**	**7.7%**	**8 156**	**37.0%**	**22 053**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	76	8.1%	14	1.5%	395	41.9%	457	48.5%	941	4.3%	-	-	-	-
Commercial	2 768	71.9%	66	1.7%	27	.7%	989	25.7%	3 849	17.5%	-	-	-	-
Households	8 599	50.7%	652	3.8%	1 068	6.3%	6 642	39.2%	16 961	76.9%	-	-	-	-
Other	18	6.0%	1	.3%	213	70.6%	70	23.1%	301	1.4%	-	-	-	-
Total By Customer Group	**11 461**	**52.0%**	**734**	**3.3%**	**1 702**	**7.7%**	**8 156**	**37.0%**	**22 053**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 211	100.0%	-	-	-	-	-	-	6 211	76.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	633	100.0%	-	-	-	-	-	-	633	7.8%
VAT (output less input)	377	100.0%	-	-	-	-	-	-	377	4.7%
Pensions / Retirement	873	100.0%	-	-	-	-	-	-	873	10.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8 094**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8 094**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	H Schlebusch	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**170 751**	**59 838**	**35.0%**	**33 158**	**19.4%**	**92 996**	**54.5%**	**30 110**	**49.2%**	**10.1%**
Property rates	25 472	26 821	105.3%	481	1.9%	27 303	107.2%	(794)	99.8%	(160.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 577	15 499	28.4%	13 045	23.9%	28 544	52.3%	12 912	43.9%	1.0%
Service charges - water revenue	10 778	2 551	23.7%	2 061	19.1%	4 611	42.8%	2 507	38.5%	(17.8%)
Service charges - sanitation revenue	12 338	3 305	26.8%	2 609	21.1%	5 914	47.9%	3 137	44.1%	(16.8%)
Service charges - refuse revenue	6 886	1 882	27.3%	1 399	20.3%	3 281	47.7%	1 813	44.8%	(22.8%)
Service charges - other	26	1	2.2%	(2)	(6.8%)	(1)	(4.7%)	(0)	124.6%	330.8%
Rental of facilities and equipment	1 004	(818)	(81.5%)	1 320	131.5%	502	50.0%	284	82.0%	364.2%
Interest earned - external investments	300	117	39.0%	32	10.6%	149	49.5%	113	13.0%	(71.9%)
Interest earned - outstanding debtors	1 635	304	18.6%	2	.1%	306	18.7%	322	33.0%	(99.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 769	870	49.2%	862	48.7%	1 732	97.9%	301	46.7%	186.4%
Licences and permits	570	428	75.2%	484	85.0%	913	160.2%	212	48.3%	128.6%
Agency services	1 350	6	.4%	6	.5%	12	.9%	277	47.3%	(97.8%)
Transfers recognised - operational	52 908	8 633	16.3%	10 602	20.0%	19 235	36.4%	8 774	32.0%	20.8%
Other own revenue	1 140	240	21.0%	255	22.4%	495	43.4%	253	37.6%	.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**178 417**	**28 221**	**15.8%**	**42 736**	**24.0%**	**70 957**	**39.8%**	**34 774**	**37.9%**	**22.9%**
Employee related costs	56 061	12 593	22.5%	13 154	23.5%	25 747	45.9%	12 029	41.0%	9.4%
Remuneration of councillors	3 000	694	23.1%	694	23.1%	1 387	46.2%	686	45.1%	1.1%
Debt impairment	4 637	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 002	-	-	3 001	50.0%	3 001	50.0%	3 191	48.1%	(6.0%)
Finance charges	7 386	-	-	1 404	19.0%	1 404	19.0%	2 072	26.3%	(32.3%)
Bulk purchases	37 410	8 262	22.1%	7 969	21.3%	16 231	43.4%	8 702	42.0%	(8.4%)
Other Materials	2 196	149	6.8%	241	11.0%	390	17.8%	1 081	134.4%	(77.7%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 390	345	24.8%	270	19.4%	615	44.2%	327	36.6%	(17.4%)
Other expenditure	60 335	6 178	10.2%	16 004	26.5%	22 183	36.8%	6 687	31.1%	139.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 666)**	**31 617**		**(9 578)**		**22 039**		**(4 664)**		
Transfers recognised - capital	37 342	3 497	9.4%	1 034	2.8%	4 531	12.1%	9 197	37.5%	(88.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 442**	**969**	**1.7%**	**362**	**.6%**	**1 331**	**2.3%**	**7 478**	**19.1%**	**(95.2%)**
National Government	28 342	969	3.4%	302	1.1%	1 271	4.5%	6 228	39.2%	(95.1%)
Provincial Government	9 000	-	-	-	-	-	-	566	50.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 342**	**969**	**2.6%**	**302**	**.8%**	**1 271**	**3.4%**	**6 794**	**40.5%**	**(95.5%)**
Borrowing	20 000	-	-	-	-	-	-	684	2.6%	(100.0%)
Internally generated funds	1 100	-	-	60	5.4%	60	5.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58 442**	**969**	**1.7%**	**362**	**.6%**	**1 331**	**2.3%**	**7 478**	**19.1%**	**(95.2%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**483**	**14.7%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	74	14.1%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	408	14.8%	(100.0%)
Community and Public Safety	**400**	**-**	**-**	**60**	**15.0%**	**60**	**15.0%**	**62**	**15.4%**	**(4.3%)**
Community & Social Services	400	-	-	60	15.0%	60	15.0%	(4)	17.8%	(1 573.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	67	39.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**969**	**-**	**-**	**-**	**969**	**-**	**1 566**	**13.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	969	-	-	-	969	-	1 566	13.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**58 042**	**-**	**-**	**302**	**.5%**	**302**	**.5%**	**5 367**	**22.2%**	**(94.4%)**
Electricity	700	-	-	-	-	-	-	-	-	-
Water	57 342	-	-	302	.5%	302	.5%	109	20.7%	176.6%
Waste Water Management	-	-	-	-	-	-	-	5 258	26.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**209 193**	**55 453**	**26.5%**	**45 140**	**21.6%**	**100 592**	**48.1%**	**70 708**	**73.1%**	**(36.2%)**
Ratepayers and other	**115 908**	**55 336**	**47.7%**	**45 108**	**38.9%**	**100 443**	**86.7%**	**59 691**	**100.2%**	**(24.4%)**
Government - operating	52 908	-	-	-	-	-	-	7 421	28.1%	(100.0%)
Government - capital	38 442	-	-	-	-	-	-	3 285	14.4%	(100.0%)
Interest	1 935	117	6.0%	32	1.6%	149	7.7%	310	15.9%	(89.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(176 767)**	**(55 416)**	**31.3%**	**(33 804)**	**19.1%**	**(89 220)**	**50.5%**	**(57 838)**	**73.9%**	**(41.6%)**
Suppliers and employees	(167 991)	(55 071)	32.8%	(33 534)	20.0%	(88 605)	52.7%	(56 088)	144.1%	(40.2%)
Finance charges	(7 386)	-	-	-	-	-	-	(1 428)	4.3%	(100.0%)
Transfers and grants	(1 390)	(345)	24.8%	(270)	19.4%	(615)	44.2%	(323)	1.3%	(16.3%)
Net Cash from/(used) Operating Activities	**32 426**	**37**	**.1%**	**11 335**	**35.0%**	**11 372**	**35.1%**	**12 870**	**68.2%**	**(11.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(58 442)**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 789)**	**16.9%**	**(100.0%)**
Capital assets	(58 442)	-	-	-	-	-	-	(7 789)	16.9%	(100.0%)
Net Cash from/(used) Investing Activities	**(58 442)**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 789)**	**16.9%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**20 083**	**48**	**.2%**	**46**	**.2%**	**93**	**.5%**	**52**	**.4%**	**(11.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	83	48	57.7%	46	55.4%	93	113.1%	52	172.0%	(11.9%)
Payments	**(1 995)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 995)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**18 087**	**48**	**.3%**	**46**	**.3%**	**93**	**.5%**	**52**	**.4%**	**(11.9%)**
Net Increase/(Decrease) in cash held	**(7 929)**	**85**	**(1.1%)**	**11 381**	**(143.5%)**	**11 466**	**(144.6%)**	**5 133**	**(217.1%)**	**121.7%**
Cash/cash equivalents at the year begin:	4 202	5 020	119.5%	5 104	121.5%	5 020	119.5%	7 374	26.3%	(30.8%)
Cash/cash equivalents at the year end:	**(3 727)**	**5 104**	**(137.0%)**	**16 485**	**(442.4%)**	**16 485**	**(442.4%)**	**12 507**	**67.8%**	**31.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 592	19.3%	514	3.8%	427	3.2%	9 861	73.6%	13 394	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 467	49.9%	376	4.2%	302	3.4%	3 799	42.5%	8 944	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 377	28.9%	196	4.1%	168	3.5%	3 026	63.5%	4 768	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 525	27.2%	213	3.8%	176	3.1%	3 690	65.8%	5 603	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	876	26.4%	124	3.7%	105	3.1%	2 221	66.8%	3 326	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	18.4%	7	3.5%	8	4.1%	150	74.0%	202	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	32	1.1%	42	1.4%	2 936	97.6%	3 010	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 203)	159.2%	33	(1.6%)	26	(1.3%)	1 131	(56.2%)	(2 012)	(5.4%)	-	-	-	-
Total By Income Source	**7 672**	**20.6%**	**1 495**	**4.0%**	**1 254**	**3.4%**	**26 814**	**72.0%**	**37 235**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	291	7.4%	403	10.2%	374	9.5%	2 879	72.9%	3 948	10.6%	-	-	-	-
Commercial	1 749	77.5%	110	4.9%	37	1.6%	360	16.0%	2 256	6.1%	-	-	-	-
Households	5 078	17.5%	938	3.2%	803	2.8%	22 179	76.5%	28 997	77.9%	-	-	-	-
Other	553	27.2%	44	2.2%	40	2.0%	1 395	68.6%	2 033	5.5%	-	-	-	-
Total By Customer Group	**7 672**	**20.6%**	**1 495**	**4.0%**	**1 254**	**3.4%**	**26 814**	**72.0%**	**37 235**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 399	100.0%	-	-	-	-	-	-	5 399	98.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65	71.8%	12	13.4%	2	1.8%	12	13.0%	90	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 464**	**99.5%**	**12**	**.2%**	**2**	**-**	**12**	**.2%**	**5 489**	**100.0%**

Contact Details

Municipal Manager	Mr C M Africa	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**108 165**	**42 341**	**39.1%**	**36 425**	**33.7%**	**78 766**	**72.8%**	**32 517**	**65.5%**	**12.0%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	510	370	72.5%	99	19.5%	469	91.9%	75	72.2%	33.3%
Rental of facilities and equipment	11 285	8 129	72.0%	1 282	11.4%	9 412	83.4%	1 623	68.3%	(21.0%)
Interest earned - external investments	500	198	39.6%	413	82.6%	611	122.2%	84	76.7%	394.6%
Interest earned - outstanding debtors	4	1	27.1%	1	26.2%	2	53.3%	1	87.5%	17.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	12	-	47	-	59	-	-	-	(100.0%)
Licences and permits	35	9	25.3%	9	26.0%	18	51.3%	9	194.7%	6.8%
Agency services	3 959	1 223	30.9%	1 338	33.8%	2 562	64.7%	161	3.9%	729.5%
Transfers recognised - operational	91 289	31 875	34.9%	32 314	35.4%	64 189	70.3%	29 637	72.6%	9.0%
Other own revenue	583	53	9.1%	107	18.4%	160	27.5%	928	230.7%	(88.5%)
Gains on disposal of PPE	-	471	-	814	-	1 284	-	-	-	(100.0%)
Operating Expenditure	**112 034**	**26 267**	**23.4%**	**35 330**	**31.5%**	**61 598**	**55.0%**	**29 450**	**47.7%**	**20.0%**
Employee related costs	54 968	14 369	26.1%	13 958	25.4%	28 327	51.5%	9 978	40.4%	39.9%
Remuneration of councillors	4 740	997	21.0%	992	20.9%	1 989	42.0%	1 001	44.8%	(.9%)
Debt impairment	300	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 558	-	-	1 005	39.3%	1 005	39.3%	939	35.4%	7.0%
Finance charges	1 263	6	.5%	112	8.9%	118	9.4%	124	8.0%	(9.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	400	11	2.9%	46	11.4%	57	14.3%	81	14.0%	(43.6%)
Transfers and grants	-	1 280	-	299	-	1 579	-	-	-	(100.0%)
Other expenditure	47 805	9 604	20.1%	18 918	39.6%	28 522	59.7%	17 327	59.6%	9.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 692**	**533**	**3.0%**	**411**	**2.3%**	**944**	**5.3%**	**11**	**.2%**	**3 602.4%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	15 300	515	3.4%	-	-	515	3.4%	-	-	-
Internally generated funds	2 392	18	.8%	361	15.1%	379	15.8%	11	.6%	3 151.5%
Public contributions and donations	-	-	-	50	-	50	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**17 692**	**533**	**3.0%**	**411**	**2.3%**	**944**	**5.3%**	**11**	**.2%**	**3 602.4%**
Governance and Administration	**1 968**	**258**	**13.1%**	**231**	**11.8%**	**489**	**24.9%**	**-**	**-**	**(100.0%)**
Executive & Council	150	13	9.0%	-	-	13	9.0%	-	-	-
Budget & Treasury Office	255	22	8.8%	1	.4%	23	9.2%	-	-	(100.0%)
Corporate Services	1 563	222	14.2%	230	14.7%	452	29.0%	-	-	(100.0%)
Community and Public Safety	**2 105**	**156**	**7.4%**	**128**	**6.1%**	**284**	**13.5%**	**11**	**.7%**	**1 053.6%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	455	23	5.2%	99	21.9%	123	27.0%	-	-	(100.0%)
Public Safety	1 650	133	8.1%	19	1.1%	152	9.2%	11	1.1%	68.3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	10	-	10	-	-	-	(100.0%)
Economic and Environmental Services	**1 117**	**119**	**10.6%**	**52**	**4.6%**	**170**	**15.3%**	**-**	**-**	**(100.0%)**
Planning and Development	285	-	-	-	-	-	-	-	-	-
Road Transport	225	119	52.9%	-	-	119	52.9%	-	-	-
Environmental Protection	607	-	-	52	8.5%	52	8.5%	-	-	(100.0%)
Trading Services	**12 503**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	12 503	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**108 165**	**52 149**	**48.2%**	**33 393**	**30.9%**	**85 542**	**79.1%**	**35 093**	**69.1%**	**(4.8%)**
Ratepayers and other	**16 372**	**7 770**	**47.5%**	**6 099**	**37.3%**	**13 869**	**84.7%**	**5 072**	**40.8%**	**20.3%**
Government - operating	91 289	44 205	48.4%	27 091	29.7%	71 297	78.1%	29 937	76.2%	(9.5%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	504	174	34.4%	203	40.2%	376	74.6%	84	76.2%	142.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(105 577)**	**(34 555)**	**32.7%**	**(37 608)**	**35.6%**	**(72 164)**	**68.4%**	**(30 824)**	**52.3%**	**22.0%**
Suppliers and employees	(104 966)	(34 555)	32.9%	(37 608)	35.8%	(72 164)	68.7%	(30 576)	52.9%	23.0%
Finance charges	(611)	-	-	-	-	-	-	(247)	16.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 588**	**17 594**	**679.8%**	**(4 215)**	**(162.9%)**	**13 378**	**516.9%**	**4 269**	**1 323.6%**	**(198.7%)**
Cash Flow from Investing Activities										
Receipts	**1 779**	**475**	**26.7%**	**815**	**45.8%**	**1 290**	**72.5%**	**(3)**	**3.2%**	**(23 936.8%)**
Proceeds on disposal of PPE	1 779	475	26.7%	815	45.8%	1 290	72.5%	(3)	-	(23 936.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(17 692)**	**-**	**-**	**-**	**-**	**-**	**-**	**(22)**	**.5%**	**(100.0%)**
Capital assets	(17 692)	-	-	-	-	-	-	(22)	.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(15 913)**	**475**	**(3.0%)**	**815**	**(5.1%)**	**1 290**	**(8.1%)**	**(26)**	**(1.5%)**	**(3 283.3%)**
Cash Flow from Financing Activities										
Receipts	**15 300**	**-**	**-**	**3**	**-**	**3**	**-**	**(1)**	**.1%**	**(582.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 300	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	3	-	3	-	(1)	438.6%	(582.8%)
Payments	**(1 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**(643)**	**47.6%**	**(100.0%)**
Repayment of borrowing	(1 794)	-	-	-	-	-	-	(643)	47.6%	(100.0%)
Net Cash from/(used) Financing Activities	**13 506**	**-**	**-**	**3**	**-**	**3**	**-**	**(644)**	**(8.9%)**	**(100.4%)**
Net Increase/(Decrease) in cash held	**181**	**18 069**	**9 996.4%**	**(3 397)**	**(1 879.5%)**	**14 672**	**8 116.9%**	**3 600**	**164 532.0%**	**(194.4%)**
Cash/cash equivalents at the year begin:	1 554	12 483	803.4%	30 552	1 966.4%	12 483	803.4%	11 767	39.1%	159.6%
Cash/cash equivalents at the year end:	**1 734**	**30 552**	**1 761.5%**	**27 155**	**1 565.6%**	**27 155**	**1 565.6%**	**15 367**	**(285.7%)**	**76.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9	47.6%	2	8.6%	1	5.5%	7	38.3%	18	.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	29	35.9%	7	8.9%	4	5.3%	40	49.9%	80	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2	40.3%	1	13.4%	1	13.4%	1	32.8%	4	.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5	33.3%	1	8.3%	1	4.8%	8	53.6%	14	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	16.8%	16	4.6%	7	2.0%	268	76.6%	350	17.7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	1.3%	0	1.4%	0	1.6%	6	95.7%	6	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	526	34.9%	116	7.7%	94	6.2%	769	51.1%	1 505	76.1%	-	-	-	-
Total By Income Source	**629**	**31.8%**	**142**	**7.2%**	**108**	**5.4%**	**1 099**	**55.6%**	**1 978**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15	34.4%	23	52.1%	0	.2%	6	13.4%	45	2.3%	-	-	-	-
Commercial	(3)	(1.1%)	2	.9%	42	17.5%	200	82.8%	241	12.2%	-	-	-	-
Households	606	36.1%	117	7.0%	65	3.9%	893	53.1%	1 682	85.0%	-	-	-	-
Other	10	100.0%	-	-	-	-	-	-	10	.5%	-	-	-	-
Total By Customer Group	**629**	**31.8%**	**142**	**7.2%**	**108**	**5.4%**	**1 099**	**55.6%**	**1 978**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	509	28.9%	381	21.6%	221	12.5%	650	36.9%	1 760	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**509**	**28.9%**	**381**	**21.6%**	**221**	**12.5%**	**650**	**36.9%**	**1 760**	**100.0%**

Contact Details

Municipal Manager	Mr D P Beretti (Acting)	028 425 1157
Financial Manager	Mr Kobus Burger(Acting)	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**98 901**	**34 312**	**34.7%**	**12 830**	**13.0%**	**47 143**	**47.7%**	**20 842**	**53.6%**	**(38.4%)**
Property rates	12 118	11 670	96.3%	(313)	(2.6%)	11 357	93.7%	3	102.3%	(11 174.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 508	8 860	25.7%	7 325	21.2%	16 186	46.9%	7 267	48.9%	.8%
Service charges - water revenue	9 637	2 675	27.8%	3 087	32.0%	5 762	59.8%	1 633	42.1%	89.0%
Service charges - sanitation revenue	6 629	3 180	48.0%	290	4.4%	3 471	52.4%	477	49.1%	(39.1%)
Service charges - refuse revenue	5 815	1 432	24.6%	1 041	17.9%	2 473	42.5%	820	30.8%	27.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	241	37	15.2%	39	16.1%	76	31.3%	28	13.3%	38.9%
Interest earned - external investments	268	264	98.5%	71	26.5%	335	124.9%	130	75.3%	(45.6%)
Interest earned - outstanding debtors	1 844	871	47.2%	910	49.3%	1 780	96.6%	227	63.2%	301.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 592	19	1.2%	24	1.5%	43	2.7%	363	38.1%	(93.4%)
Licences and permits	129	50	38.6%	49	37.8%	98	76.4%	16	1 482.2%	197.2%
Agency services	425	154	36.4%	25	5.8%	179	42.1%	155	45.4%	(84.2%)
Transfers recognised - operational	25 298	5 042	19.9%	-	-	5 042	19.9%	9 593	51.9%	(100.0%)
Other own revenue	397	54	13.7%	283	71.3%	337	84.9%	130	68.5%	118.4%
Gains on disposal of PPE	-	3	-	-	-	3	-	-	-	-
Operating Expenditure	**132 631**	**(9 199)**	**(6.9%)**	**46 238**	**34.9%**	**37 039**	**27.9%**	**12 272**	**39.1%**	**276.8%**
Employee related costs	36 069	6 025	16.7%	10 603	29.4%	16 628	46.1%	8 509	56.2%	24.6%
Remuneration of councillors	2 406	712	29.6%	704	29.3%	1 416	58.9%	360	44.4%	95.7%
Debt impairment	2 420	-	-	-	-	-	-	(6 063)	-	(100.0%)
Depreciation and asset impairment	8 746	-	-	-	-	-	-	-	-	-
Finance charges	1 182	302	25.5%	100	8.4%	401	34.0%	315	42.2%	(68.4%)
Bulk purchases	23 978	(200)	(.8%)	6 638	27.7%	6 438	26.8%	3 599	67.8%	84.5%
Other Materials	-	-	-	-	-	-	-	0	-	(100.0%)
Contracted services	1 840	740	40.2%	1 209	65.7%	1 948	105.9%	44	-	2 663.8%
Transfers and grants	37 298	51	.1%	53	.1%	104	.3%	1 209	11.5%	(95.6%)
Other expenditure	18 692	(16 829)	(90.0%)	26 932	144.1%	10 103	54.1%	4 300	41.4%	526.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33 730)**	**43 512**		**(33 408)**		**10 104**		**8 569**		
Transfers recognised - capital	33 731	-	-	-	-	-	-	(400)	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**34 563**	**9 787**	**28.3%**	**5 840**	**16.9%**	**15 627**	**45.2%**	**8 964**	**54.2%**	**(34.9%)**
National Government	33 187	9 703	29.2%	5 030	15.2%	14 733	44.4%	7 727	54.6%	(34.9%)
Provincial Government	544	-	-	-	-	-	-	1 169	59.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 731**	**9 703**	**28.8%**	**5 030**	**14.9%**	**14 733**	**43.7%**	**8 895**	**55.7%**	**(43.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	832	-	-	-	-	-	-	69	11.0%	(100.0%)
Public contributions and donations	-	83	-	810	-	893	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**34 563**	**9 787**	**28.3%**	**5 840**	**16.9%**	**15 627**	**45.2%**	**8 964**	**54.2%**	**(34.9%)**
Governance and Administration	**613**	**79**	**12.8%**	**197**	**32.2%**	**276**	**45.0%**	**106**	**22.4%**	**86.6%**
Executive & Council	30	-	-	11	37.9%	11	37.9%	37	-	(69.1%)
Budget & Treasury Office	525	-	-	-	-	-	-	69	15.1%	(100.0%)
Corporate Services	58	79	135.4%	186	320.3%	264	455.7%	-	-	(100.0%)
Community and Public Safety	**544**	**8 144**	**1 497.1%**	**4 191**	**770.5%**	**12 336**	**2 267.6%**	**25**	**36.3%**	**16 626.2%**
Community & Social Services	-	600	-	33	-	634	-	25	709.9%	32.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	7 544	-	4 137	-	11 681	-	-	-	(100.0%)
Housing	544	-	-	-	-	-	-	-	34.9%	-
Health	-	-	-	21	-	21	-	-	-	(100.0%)
Economic and Environmental Services	**10 606**	**107**	**1.0%**	**224**	**2.1%**	**331**	**3.1%**	**199**	**1.8%**	**12.5%**
Planning and Development	-	5	-	8	-	13	-	-	-	(100.0%)
Road Transport	10 606	102	1.0%	216	2.0%	318	3.0%	199	1.8%	8.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 800**	**1 457**	**6.4%**	**1 227**	**5.4%**	**2 685**	**11.8%**	**8 634**	**192.2%**	**(85.8%)**
Electricity	16 700	-	-	-	-	-	-	5 055	112.5%	(100.0%)
Water	2 500	-	-	-	-	-	-	3 358	-	(100.0%)
Waste Water Management	3 600	1 457	40.5%	1 227	34.1%	2 685	74.6%	221	-	454.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**114 500**	**46 730**	**40.8%**	**12 329**	**10.8%**	**59 059**	**51.6%**	**42 925**	**105.9%**	**(71.3%)**
Ratepayers and other	**54 795**	**46 155**	**84.2%**	**8 222**	**15.0%**	**54 377**	**99.2%**	**36 761**	**143.1%**	**(77.6%)**
Government - operating	25 459	29	.1%	3 879	15.2%	3 908	15.4%	4 950	65.0%	(21.6%)
Government - capital	32 134	-	-	-	-	-	-	878	64.8%	(100.0%)
Interest	2 112	546	25.8%	228	10.8%	774	36.6%	335	64.4%	(32.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(84 755)**	**(44 359)**	**52.3%**	**(26 472)**	**31.2%**	**(70 831)**	**83.6%**	**(31 972)**	**106.9%**	**(17.2%)**
Suppliers and employees	(83 573)	(44 006)	52.7%	(26 320)	31.5%	(70 326)	84.1%	(31 763)	109.7%	(17.1%)
Finance charges	(1 182)	(302)	25.5%	(100)	8.4%	(401)	34.0%	(209)	16.6%	(52.3%)
Transfers and grants	-	(51)	-	(53)	-	(104)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**29 746**	**2 372**	**8.0%**	**(14 144)**	**(47.5%)**	**(11 772)**	**(39.6%)**	**10 953**	**100.4%**	**(229.1%)**
Cash Flow from Investing Activities										
Receipts	**(22 672)**	**-**	**-**	**(19 500)**	**86.0%**	**(19 500)**	**86.0%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	(22 131)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	4	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(544)	-	-	(19 500)	3 584.6%	(19 500)	3 584.6%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 030)**	**68.6%**	**(100.0%)**
Capital assets	-	-	-	-	-	-	-	(9 030)	68.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(22 672)**	**-**	**-**	**(19 500)**	**86.0%**	**(19 500)**	**86.0%**	**(9 030)**	**66.4%**	**115.9%**
Cash Flow from Financing Activities										
Receipts	**13**	**2**	**14.5%**	**15**	**114.2%**	**17**	**128.7%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13	2	14.5%	15	114.2%	17	128.7%	-	-	(100.0%)
Payments	**534**	**(85)**	**(16.0%)**	**(89)**	**(16.7%)**	**(175)**	**(32.7%)**	**(429)**	**206.3%**	**(79.2%)**
Repayment of borrowing	534	(85)	(16.0%)	(89)	(16.7%)	(175)	(32.7%)	(429)	206.3%	(79.2%)
Net Cash from/(used) Financing Activities	**547**	**(83)**	**(15.3%)**	**(74)**	**(13.6%)**	**(158)**	**(28.9%)**	**(429)**	**221.1%**	**(82.6%)**
Net Increase/(Decrease) in cash held	**7 621**	**2 288**	**30.0%**	**(33 718)**	**(442.5%)**	**(31 430)**	**(412.4%)**	**1 494**	**3 899.9%**	**(2 357.0%)**
Cash/cash equivalents at the year begin:	1 487	3 067	206.2%	5 355	360.0%	3 067	206.2%	2 436	(92.0%)	119.9%
Cash/cash equivalents at the year end:	**9 108**	**5 355**	**58.8%**	**(28 363)**	**(311.4%)**	**(28 363)**	**(311.4%)**	**3 930**	**369.0%**	**(821.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 410	13.7%	1 141	11.1%	449	4.4%	7 280	70.8%	10 280	18.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 114	66.3%	172	3.7%	48	1.0%	1 365	29.0%	4 700	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 045	8.3%	316	2.5%	304	2.4%	10 955	86.8%	12 621	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	624	6.5%	226	2.4%	220	2.3%	8 543	88.9%	9 613	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	759	8.1%	290	3.1%	291	3.1%	8 082	85.8%	9 423	16.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.6%	2	1.7%	2	1.4%	121	93.3%	129	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	15	.2%	32	.5%	31	.5%	6 070	98.7%	6 148	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(581)	(16.9%)	126	3.6%	113	3.3%	3 790	109.9%	3 447	6.1%	-	-	-	-
Total By Income Source	**6 391**	**11.3%**	**2 306**	**4.1%**	**1 459**	**2.6%**	**46 205**	**82.0%**	**56 361**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	13.1%	1	6.6%	1	6.7%	14	73.6%	18	-	-	-	-	-
Commercial	2 272	60.9%	33	.9%	17	.5%	1 408	37.8%	3 730	6.6%	-	-	-	-
Households	2 186	7.9%	1 262	4.6%	827	3.0%	23 425	84.6%	27 700	49.1%	-	-	-	-
Other	1 931	7.7%	1 010	4.1%	614	2.5%	21 359	85.7%	24 913	44.2%	-	-	-	-
Total By Customer Group	**6 391**	**11.3%**	**2 306**	**4.1%**	**1 459**	**2.6%**	**46 205**	**82.0%**	**56 361**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	23 248	100.0%	23 248	65.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	928	100.0%	928	2.6%
VAT (output less input)	9 012	100.0%	-	-	-	-	-	-	9 012	25.4%
Pensions / Retirement	-	-	-	-	-	-	108	100.0%	108	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	741	36.1%	1 020	49.8%	41	2.0%	249	12.1%	2 051	5.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	.4%	-	-	2	1.2%	171	98.4%	174	.5%
Total	**9 753**	**27.5%**	**1 020**	**2.9%**	**43**	**.1%**	**24 703**	**69.5%**	**35 520**	**100.0%**

Contact Details

Municipal Manager	Mr Morne Hoogbaard	028 551 1023
Financial Manager	Mr Nigel Delo	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**273 009**	**122 189**	**44.8%**	**54 579**	**20.0%**	**176 769**	**64.7%**	**46 972**	**60.4%**	**16.2%**
Property rates	55 572	55 644	100.1%	237	.4%	55 881	100.6%	(122)	99.4%	(294.5%)
Property rates - penalties and collection charges	618	38	6.2%	84	13.5%	122	19.7%	111	25.9%	(24.5%)
Service charges - electricity revenue	100 124	24 866	24.8%	22 346	22.3%	47 212	47.2%	19 929	49.1%	12.1%
Service charges - water revenue	23 702	6 861	28.9%	5 699	24.0%	12 560	53.0%	4 931	51.2%	15.6%
Service charges - sanitation revenue	18 777	6 328	33.7%	4 082	21.7%	10 410	55.4%	3 612	55.2%	13.0%
Service charges - refuse revenue	12 835	3 291	25.6%	3 315	25.8%	6 607	51.5%	3 038	50.5%	9.1%
Service charges - other	5 967	1 664	27.9%	2 594	43.5%	4 258	71.4%	1 968	62.5%	31.8%
Rental of facilities and equipment	4 124	924	22.4%	1 082	26.2%	2 005	48.6%	1 033	47.6%	4.8%
Interest earned - external investments	2 520	534	21.2%	855	33.9%	1 390	55.1%	710	19.6%	20.4%
Interest earned - outstanding debtors	725	94	13.0%	200	27.6%	294	40.6%	121	33.0%	65.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 637	690	26.2%	798	30.2%	1 488	56.4%	88	34.2%	801.9%
Licences and permits	296	102	34.4%	84	28.4%	186	62.8%	77	62.0%	8.9%
Agency services	1 320	307	23.3%	398	30.1%	705	53.4%	342	51.9%	16.3%
Transfers recognised - operational	37 892	19 663	51.9%	11 229	29.6%	30 892	81.5%	10 531	60.4%	6.6%
Other own revenue	4 898	1 104	22.5%	984	20.1%	2 087	42.6%	549	22.3%	79.3%
Gains on disposal of PPE	1 000	79	7.9%	593	59.3%	672	67.2%	53	5.8%	1 009.0%
Operating Expenditure	**281 603**	**69 540**	**24.7%**	**68 622**	**24.4%**	**138 162**	**49.1%**	**63 341**	**45.2%**	**8.3%**
Employee related costs	101 089	22 397	22.2%	27 993	27.7%	50 390	49.8%	25 502	48.7%	9.8%
Remuneration of councillors	5 149	1 243	24.1%	1 203	23.4%	2 446	47.5%	1 192	47.9%	.9%
Debt impairment	3 275	465	14.2%	1 588	48.5%	2 054	62.7%	894	61.7%	77.7%
Depreciation and asset impairment	19 511	7 484	38.4%	2 895	14.8%	10 380	53.2%	-	-	(100.0%)
Finance charges	8 336	-	-	4 353	52.2%	4 353	52.2%	4 069	43.2%	7.0%
Bulk purchases	68 996	18 707	27.1%	13 611	19.7%	32 319	46.8%	13 548	48.4%	.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 383	103	2.4%	622	14.2%	726	16.6%	2 308	59.4%	(73.0%)
Transfers and grants	17 589	10 509	59.7%	4 543	25.8%	15 052	85.6%	5 244	45.7%	(13.4%)
Other expenditure	53 276	8 629	16.2%	11 814	22.2%	20 443	38.4%	10 585	49.1%	11.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 594)**	**52 650**		**(14 043)**		**38 607**		**(16 369)**		
Transfers recognised - capital	17 804	1 136	6.4%	1 449	8.1%	2 585	14.5%	2 761	32.0%	(47.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**49 005**	**1 375**	**2.8%**	**3 261**	**6.7%**	**4 636**	**9.5%**	**5 218**	**19.2%**	**(37.5%)**
National Government	17 991	1 136	6.3%	1 763	9.8%	2 899	16.1%	1 930	23.2%	(8.7%)
Provincial Government	2 023	-	-	5	.2%	5	.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 013**	**1 136**	**5.7%**	**1 768**	**8.8%**	**2 904**	**14.5%**	**1 930**	**22.9%**	**(8.4%)**
Borrowing	24 781	4	-	1 014	4.1%	1 018	4.1%	1 727	18.7%	(41.3%)
Internally generated funds	4 210	235	5.6%	480	11.4%	714	17.0%	1 561	16.8%	(69.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**49 005**	**1 375**	**2.8%**	**3 261**	**6.7%**	**4 636**	**9.5%**	**5 218**	**19.2%**	**(37.5%)**
Governance and Administration	**1 209**	**16**	**1.3%**	**245**	**20.3%**	**261**	**21.6%**	**78**	**12.7%**	**213.8%**
Executive & Council	12	2	16.5%	5	41.3%	7	57.8%	-	-	(100.0%)
Budget & Treasury Office	98	1	1.3%	58	59.6%	60	61.0%	2	83.3%	2 515.8%
Corporate Services	1 099	12	1.1%	182	16.5%	194	17.6%	76	4.1%	139.4%
Community and Public Safety	**3 766**	**76**	**2.0%**	**593**	**15.7%**	**669**	**17.8%**	**383**	**20.9%**	**54.8%**
Community & Social Services	729	-	-	15	2.0%	15	2.0%	200	34.2%	(92.7%)
Sport And Recreation	2 620	64	2.5%	296	11.3%	360	13.8%	133	14.1%	122.7%
Public Safety	417	12	2.8%	282	67.6%	294	70.5%	49	8.6%	470.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 939**	**578**	**5.3%**	**327**	**3.0%**	**905**	**8.3%**	**2 142**	**21.8%**	**(84.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 939	578	5.3%	327	3.0%	905	8.3%	2 124	21.7%	(84.6%)
Environmental Protection	-	-	-	-	-	-	-	18	-	(100.0%)
Trading Services	**33 091**	**705**	**2.1%**	**2 096**	**6.3%**	**2 801**	**8.5%**	**2 615**	**17.9%**	**(19.8%)**
Electricity	19 524	5	-	465	2.4%	470	2.4%	414	6.3%	12.4%
Water	5 445	692	12.7%	903	16.6%	1 594	29.3%	2 172	31.3%	(58.4%)
Waste Water Management	8 122	9	.1%	728	9.0%	737	9.1%	29	6.8%	2 369.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**285 443**	**94 754**	**33.2%**	**75 881**	**26.6%**	**170 636**	**59.8%**	**76 070**	**57.5%**	**(.2%)**
Ratepayers and other	**224 306**	**73 365**	**32.7%**	**62 288**	**27.8%**	**135 654**	**60.5%**	**58 838**	**56.6%**	**5.9%**
Government - operating	37 892	19 663	51.9%	11 229	29.6%	30 892	81.5%	12 151	63.6%	(7.6%)
Government - capital	20 013	1 136	5.7%	1 449	7.2%	2 585	12.9%	4 301	60.5%	(66.3%)
Interest	3 231	590	18.3%	915	28.3%	1 505	46.6%	781	24.3%	17.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(249 560)**	**(79 507)**	**31.9%**	**(70 366)**	**28.2%**	**(149 873)**	**60.1%**	**(67 388)**	**60.5%**	**4.4%**
Suppliers and employees	(241 224)	(68 998)	28.6%	(61 399)	25.5%	(130 397)	54.1%	(58 075)	55.2%	5.7%
Finance charges	(8 336)	-	-	(4 353)	52.2%	(4 353)	52.2%	(4 069)	43.2%	7.0%
Transfers and grants	-	(10 509)	-	(4 615)	-	(15 124)	-	(5 244)	-	(12.0%)
Net Cash from/(used) Operating Activities	**35 883**	**15 248**	**42.5%**	**5 515**	**15.4%**	**20 763**	**57.9%**	**8 682**	**27.8%**	**(36.5%)**
Cash Flow from Investing Activities										
Receipts	**1 002**	**79**	**7.8%**	**593**	**59.2%**	**672**	**67.1%**	**53**	**5.8%**	**1 009.0%**
Proceeds on disposal of PPE	1 000	79	7.9%	593	59.3%	672	67.2%	53	5.8%	1 009.0%
Decrease in non-current debtors	2	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(49 005)**	**(1 375)**	**2.8%**	**(3 261)**	**6.7%**	**(4 636)**	**9.5%**	**(5 218)**	**19.2%**	**(37.5%)**
Capital assets	(49 005)	(1 375)	2.8%	(3 261)	6.7%	(4 636)	9.5%	(5 218)	19.2%	(37.5%)
Net Cash from/(used) Investing Activities	**(48 003)**	**(1 296)**	**2.7%**	**(2 668)**	**5.6%**	**(3 964)**	**8.3%**	**(5 164)**	**19.5%**	**(48.3%)**
Cash Flow from Financing Activities										
Receipts	**24 881**	**38**	**.2%**	**62**	**.3%**	**101**	**.4%**	**13**	**151.0%**	**384.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	24 781	-	-	-	-	-	-	-	151.4%	-
Increase (decrease) in consumer deposits	100	38	38.2%	62	62.5%	101	100.7%	13	48.2%	384.7%
Payments	**(10 819)**	**-**	**-**	**(6 032)**	**55.8%**	**(6 032)**	**55.8%**	**(5 063)**	**50.2%**	**19.1%**
Repayment of borrowing	(10 819)	-	-	(6 032)	55.8%	(6 032)	55.8%	(5 063)	50.2%	19.1%
Net Cash from/(used) Financing Activities	**14 062**	**38**	**.3%**	**(5 969)**	**(42.4%)**	**(5 931)**	**(42.2%)**	**(5 050)**	**314.6%**	**18.2%**
Net Increase/(Decrease) in cash held	**1 941**	**13 990**	**720.6%**	**(3 122)**	**(160.8%)**	**10 867**	**559.7%**	**(1 533)**	**(114.3%)**	**103.7%**
Cash/cash equivalents at the year begin:	16 553	43 246	261.3%	57 235	345.8%	43 246	261.3%	48 773	106.4%	17.4%
Cash/cash equivalents at the year end:	**18 494**	**57 235**	**309.5%**	**54 113**	**292.6%**	**54 113**	**292.6%**	**47 240**	**376.6%**	**14.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 230	43.9%	176	3.5%	484	9.5%	2 187	43.1%	5 076	13.6%	83	1.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 560	65.1%	275	2.7%	780	7.7%	2 465	24.5%	10 080	27.0%	27	.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 661	40.3%	238	2.1%	1 998	17.3%	4 657	40.3%	11 554	30.9%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 345	29.8%	143	3.2%	580	12.8%	2 447	54.2%	4 515	12.1%	136	3.0%	-	-
Receivables from Exchange Transactions - Waste Management	1 039	46.0%	99	4.4%	74	3.3%	1 046	46.3%	2 259	6.0%	84	3.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	8	-	-	-
Interest on Arrear Debtor Accounts	138	11.8%	29	2.5%	23	1.9%	978	83.7%	1 168	3.1%	32	2.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	534	19.4%	33	1.2%	169	6.2%	2 015	73.2%	2 752	7.4%	48	1.7%	-	-
Total By Income Source	**16 509**	**44.1%**	**993**	**2.7%**	**4 107**	**11.0%**	**15 794**	**42.2%**	**37 403**	**100.0%**	**421**	**1.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	608	41.3%	53	3.6%	538	36.6%	273	18.5%	1 472	3.9%	-	-	-	-
Commercial	4 114	75.1%	144	2.6%	199	3.6%	1 018	18.6%	5 475	14.6%	-	-	-	-
Households	11 787	38.7%	796	2.6%	3 370	11.1%	14 504	47.6%	30 456	81.4%	421	1.4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 509**	**44.1%**	**993**	**2.7%**	**4 107**	**11.0%**	**15 794**	**42.2%**	**37 403**	**100.0%**	**421**	**1.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 348	100.0%	-	-	-	-	-	-	3 348	80.7%
Bulk Water	59	100.0%	-	-	-	-	-	-	59	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	693	100.0%	-	-	-	-	-	-	693	16.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48	100.0%	-	-	-	-	-	-	48	1.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 148**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 148**	**100.0%**

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8002
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**713 166**	**285 104**	**40.0%**	**132 010**	**18.5%**	**417 114**	**58.5%**	**130 248**	**57.8%**	**1.4%**
Property rates	83 463	82 998	99.4%	(107)	(.1%)	82 892	99.3%	(700)	98.5%	(84.8%)
Property rates - penalties and collection charges	1 650	320	19.4%	440	26.7%	760	46.1%	496	35.0%	(11.3%)
Service charges - electricity revenue	294 586	79 961	27.1%	73 327	24.9%	153 288	52.0%	68 054	51.0%	7.7%
Service charges - water revenue	83 539	23 554	28.2%	19 936	23.9%	43 490	52.1%	20 133	49.8%	(1.0%)
Service charges - sanitation revenue	45 589	57 135	125.3%	(3 430)	(7.5%)	53 705	117.8%	176	97.5%	(2 044.6%)
Service charges - refuse revenue	31 269	8 188	26.2%	8 230	26.3%	16 418	52.5%	9 713	50.4%	(15.3%)
Service charges - other	12 060	6 341	52.6%	2 129	17.7%	8 470	70.2%	1 989	78.3%	7.1%
Rental of facilities and equipment	5 358	1 756	32.8%	1 684	31.4%	3 440	64.2%	986	53.5%	70.8%
Interest earned - external investments	14 080	3 768	26.8%	1 972	14.0%	5 740	40.8%	2 153	21.9%	(8.4%)
Interest earned - outstanding debtors	273	57	20.7%	55	20.3%	112	41.0%	66	44.9%	(16.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 082	(1 016)	(16.7%)	1 501	24.7%	486	8.0%	885	27.7%	69.7%
Licences and permits	4 844	1 229	25.4%	1 313	27.1%	2 542	52.5%	1 134	46.2%	15.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	107 365	11 280	10.5%	20 111	18.7%	31 390	29.2%	12 296	27.6%	63.5%
Other own revenue	22 942	9 534	41.6%	4 811	21.0%	14 345	62.5%	12 868	62.1%	(62.6%)
Gains on disposal of PPE	67	-	-	36	54.0%	36	54.0%	-	-	(100.0%)
Operating Expenditure	**731 814**	**132 152**	**18.1%**	**177 718**	**24.3%**	**309 871**	**42.3%**	**151 225**	**42.3%**	**17.5%**
Employee related costs	187 958	36 462	19.4%	51 173	27.2%	87 635	46.6%	47 807	46.1%	7.0%
Remuneration of councillors	9 200	2 011	21.9%	2 043	22.2%	4 054	44.1%	1 937	46.0%	5.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	59 663	-	-	24 417	40.9%	24 417	40.9%	-	-	(100.0%)
Finance charges	2 826	-	-	1 161	41.1%	1 161	41.1%	1 292	47.1%	(10.1%)
Bulk purchases	203 660	46 302	22.7%	39 924	19.6%	86 227	42.3%	36 938	42.4%	8.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	33 885	6 740	19.9%	9 650	28.5%	16 390	48.4%	7 764	48.9%	24.3%
Transfers and grants	1 159	225	19.4%	222	19.2%	447	38.5%	1 172	42.2%	(81.1%)
Other expenditure	233 064	40 413	17.3%	49 091	21.1%	89 504	38.4%	54 314	48.5%	(9.6%)
Loss on disposal of PPE	399	-	-	36	9.0%	36	9.0%	1	.3%	3 583.6%
Surplus/(Deficit)	**(18 649)**	**152 951**		**(45 708)**		**107 243**		**(20 977)**		
Transfers recognised - capital	35 213	4 997	14.2%	14 180	40.3%	19 177	54.5%	11 278	34.1%	25.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**110 712**	**15 556**	**14.1%**	**30 074**	**27.2%**	**45 630**	**41.2%**	**29 925**	**33.0%**	**.5%**
National Government	22 477	3 029	13.5%	5 120	22.8%	8 150	36.3%	4 672	33.5%	9.6%
Provincial Government	12 736	5 363	42.1%	4 341	34.1%	9 704	76.2%	10 447	53.3%	(58.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 213**	**8 392**	**23.8%**	**9 461**	**26.9%**	**17 853**	**50.7%**	**15 119**	**44.9%**	**(37.4%)**
Borrowing	966	-	-	52	5.4%	52	5.4%	-	-	(100.0%)
Internally generated funds	72 033	5 692	7.9%	17 828	24.8%	23 520	32.7%	14 551	25.7%	22.5%
Public contributions and donations	2 500	1 472	58.9%	2 732	109.3%	4 203	168.1%	254	17.9%	976.1%
Capital Expenditure Standard Classification	**110 712**	**15 556**	**14.1%**	**30 074**	**27.2%**	**45 630**	**41.2%**	**29 925**	**33.0%**	**.5%**
Governance and Administration	**2 260**	**1 356**	**60.0%**	**3 016**	**133.5%**	**4 372**	**193.5%**	**282**	**22.8%**	**970.7%**
Executive & Council	-	1 340	-	2 560	-	3 900	-	37	17.4%	6 816.2%
Budget & Treasury Office	118	14	11.7%	43	36.0%	56	47.7%	51	242.7%	(16.4%)
Corporate Services	2 142	2	.1%	414	19.3%	416	19.4%	194	23.4%	113.5%
Community and Public Safety	**25 552**	**4 884**	**19.1%**	**7 583**	**29.7%**	**12 467**	**48.8%**	**13 900**	**48.2%**	**(45.4%)**
Community & Social Services	5 039	251	5.0%	1 124	22.3%	1 375	27.3%	3 219	45.4%	(65.1%)
Sport And Recreation	8 383	115	1.4%	1 027	12.3%	1 143	13.6%	760	15.9%	35.1%
Public Safety	1 370	157	11.5%	2 266	165.4%	2 423	176.9%	723	23.4%	213.5%
Housing	10 760	4 361	40.5%	3 166	29.4%	7 527	70.0%	9 198	61.7%	(65.6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 350**	**4 455**	**17.6%**	**4 034**	**15.9%**	**8 489**	**33.5%**	**4 712**	**22.0%**	**(14.4%)**
Planning and Development	215	3	1.5%	11	5.0%	14	6.5%	59	54.2%	(81.8%)
Road Transport	25 135	4 452	17.7%	4 023	16.0%	8 475	33.7%	4 653	21.8%	(13.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**56 196**	**4 676**	**8.3%**	**15 281**	**27.2%**	**19 957**	**35.5%**	**10 277**	**25.8%**	**48.7%**
Electricity	21 167	2 989	14.1%	8 662	40.9%	11 651	55.0%	6 317	39.8%	37.1%
Water	12 141	914	7.5%	2 452	20.2%	3 366	27.7%	2 017	25.3%	21.5%
Waste Water Management	22 513	773	3.4%	3 970	17.6%	4 744	21.1%	1 727	12.9%	129.9%
Waste Management	376	-	-	196	52.2%	196	52.2%	217	10.6%	(9.3%)
Other	**1 355**	**185**	**13.6%**	**160**	**11.8%**	**344**	**25.4%**	**754**	**46.4%**	**(78.8%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**701 809**	**283 651**	**40.4%**	**146 161**	**20.8%**	**429 813**	**61.2%**	**200 951**	**53.8%**	**(27.3%)**
Ratepayers and other	**544 878**	**263 550**	**48.4%**	**109 843**	**20.2%**	**373 393**	**68.5%**	**166 118**	**54.3%**	**(33.9%)**
Government - operating	107 365	11 280	10.5%	20 111	18.7%	31 390	29.2%	13 495	48.3%	49.0%
Government - capital	35 213	4 997	14.2%	14 180	40.3%	19 177	54.5%	19 533	60.7%	(27.4%)
Interest	14 353	3 824	26.6%	2 028	14.1%	5 852	40.8%	1 805	38.5%	12.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(547 564)**	**(246 785)**	**45.1%**	**(112 721)**	**20.6%**	**(359 506)**	**65.7%**	**(148 511)**	**45.0%**	**(24.1%)**
Suppliers and employees	(543 578)	(246 560)	45.4%	(111 338)	20.5%	(357 898)	65.8%	(148 369)	45.3%	(25.0%)
Finance charges	(2 826)	-	-	(1 161)	41.1%	(1 161)	41.1%	-	-	(100.0%)
Transfers and grants	(1 159)	(225)	19.4%	(222)	19.2%	(447)	38.5%	(143)	5.7%	55.7%
Net Cash from/(used) Operating Activities	**154 245**	**36 867**	**23.9%**	**33 440**	**21.7%**	**70 307**	**45.6%**	**52 439**	**213.7%**	**(36.2%)**
Cash Flow from Investing Activities										
Receipts	**(333)**	**32**	**(9.7%)**	**98**	**(29.4%)**	**130**	**(39.1%)**	**353**	**19 467.0%**	**(72.3%)**
Proceeds on disposal of PPE	(333)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	353	-	(100.0%)
Decrease in other non-current receivables	-	32	-	98	-	130	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(110 712)**	**(18 081)**	**16.3%**	**(32 191)**	**29.1%**	**(50 272)**	**45.4%**	**(41 849)**	**40.8%**	**(23.1%)**
Capital assets	(110 712)	(18 081)	16.3%	(32 191)	29.1%	(50 272)	45.4%	(41 849)	40.8%	(23.1%)
Net Cash from/(used) Investing Activities	**(111 045)**	**(18 049)**	**16.3%**	**(32 093)**	**28.9%**	**(50 142)**	**45.2%**	**(41 495)**	**37.3%**	**(22.7%)**
Cash Flow from Financing Activities										
Receipts	**600**	**896**	**149.3%**	**(494)**	**(82.3%)**	**402**	**66.9%**	**714**	**-**	**(169.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(400)	-	-	(1 000)	250.0%	(1 000)	250.0%	342	-	(392.5%)
Increase (decrease) in consumer deposits	1 000	896	89.6%	506	50.6%	1 402	140.2%	372	-	35.9%
Payments	**(189)**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 000)**	**-**	**(100.0%)**
Repayment of borrowing	(189)	-	-	-	-	-	-	(1 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	**411**	**896**	**217.9%**	**(494)**	**(120.2%)**	**402**	**97.7%**	**(286)**	**-**	**72.8%**
Net Increase/(Decrease) in cash held	**43 611**	**19 714**	**45.2%**	**853**	**2.0%**	**20 567**	**47.2%**	**10 658**	**(42.4%)**	**(92.0%)**
Cash/cash equivalents at the year begin:	185 389	208 300	112.4%	228 013	123.0%	208 300	112.4%	223 056	-	2.2%
Cash/cash equivalents at the year end:	**229 000**	**228 013**	**99.6%**	**228 866**	**99.9%**	**228 866**	**99.9%**	**233 713**	**(273.5%)**	**(2.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 596	94.1%	168	4.4%	17	.4%	39	1.0%	3 820	6.5%	267	7.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 167	98.9%	59	.6%	14	.1%	40	.4%	10 280	17.4%	13	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 229	22.6%	535	5.4%	320	3.2%	6 775	68.7%	9 859	16.7%	12	.1%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 997	18.1%	890	8.1%	390	3.5%	7 746	70.3%	11 024	18.7%	99	.9%	-	-
Receivables from Exchange Transactions - Waste Management	1 513	34.5%	340	7.7%	246	5.6%	2 289	52.2%	4 387	7.4%	266	6.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2.5%	6	2.0%	6	1.9%	299	93.7%	319	.5%	12	3.7%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 256	16.8%	1 891	9.8%	870	4.5%	13 325	68.9%	19 342	32.8%	46	.2%	-	-
Total By Income Source	**22 766**	**38.6%**	**3 889**	**6.6%**	**1 864**	**3.2%**	**30 513**	**51.7%**	**59 031**	**100.0%**	**714**	**1.2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	710	-	-	-
Other	22 766	38.6%	3 889	6.6%	1 864	3.2%	30 513	51.7%	59 031	100.0%	-	-	-	-
Total By Customer Group	**22 766**	**38.6%**	**3 889**	**6.6%**	**1 864**	**3.2%**	**30 513**	**51.7%**	**59 031**	**100.0%**	**714**	**1.2%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 518	100.0%	-	-	-	-	-	-	4 518	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 518**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 518**	**100.0%**

Contact Details

Municipal Manager	Dr Michele Gratz	044 606 5005
Financial Manager	H F Botha	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 125 437**	**384 061**	**34.1%**	**204 075**	**18.1%**	**588 137**	**52.3%**	**209 133**	**62.3%**	**(2.4%)**
Property rates	158 933	129 404	81.4%	(7 524)	(4.7%)	121 880	76.7%	(188)	100.5%	3 899.5%
Property rates - penalties and collection charges	5 212	1 065	20.4%	973	18.7%	2 038	39.1%	406	49.3%	139.5%
Service charges - electricity revenue	444 276	114 432	25.8%	110 197	24.8%	224 629	50.6%	101 975	51.8%	8.1%
Service charges - water revenue	86 723	22 985	26.5%	18 658	21.5%	41 644	48.0%	19 859	58.3%	(6.0%)
Service charges - sanitation revenue	56 220	55 675	99.0%	3 128	5.6%	58 803	104.6%	1 064	88.7%	194.1%
Service charges - refuse revenue	38 736	40 568	104.7%	(197)	(.5%)	40 371	104.2%	(226)	95.1%	(13.1%)
Service charges - other	373	370	99.2%	3	.9%	374	100.1%	2	97.0%	70.1%
Rental of facilities and equipment	2 192	1 018	46.4%	338	15.4%	1 355	61.8%	264	65.7%	28.2%
Interest earned - external investments	13 872	3 991	28.8%	4 497	32.4%	8 487	61.2%	4 407	52.9%	2.0%
Interest earned - outstanding debtors	4 305	980	22.8%	1 055	24.5%	2 035	47.3%	981	45.2%	7.6%
Dividends received	-	-		-		-		-		
Fines	22 499	3 635	16.2%	2 561	11.4%	6 196	27.5%	3 091	38.4%	(17.2%)
Licences and permits	2 454	508	20.7%	567	23.1%	1 074	43.8%	404	47.4%	40.2%
Agency services	6 534	1 646	25.2%	1 618	24.8%	3 264	50.0%	1 469	39.1%	10.1%
Transfers recognised - operational	262 438	705	.3%	62 520	23.8%	63 225	24.1%	69 992	45.4%	(10.7%)
Other own revenue	20 669	7 080	34.3%	5 682	27.5%	12 762	61.7%	5 635	49.3%	.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 173 924**	**222 911**	**19.0%**	**274 519**	**23.4%**	**497 431**	**42.4%**	**275 383**	**46.7%**	**(.3%)**
Employee related costs	291 994	65 192	22.3%	81 939	28.1%	147 131	50.4%	70 796	49.4%	15.7%
Remuneration of councillors	16 952	3 526	20.8%	3 642	21.5%	7 167	42.3%	3 491	45.1%	4.3%
Debt impairment	22 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	100 225	28 014	28.0%	29 082	29.0%	57 096	57.0%	50 994	50.0%	(43.0%)
Finance charges	51 536	79	.2%	25 775	50.0%	25 854	50.2%	27 834	51.8%	(7.4%)
Bulk purchases	301 850	69 915	23.2%	62 077	20.6%	131 992	43.7%	57 945	46.7%	7.1%
Other Materials	238	49	20.5%	39	16.3%	88	36.9%	30	32.2%	28.5%
Contracted services	210 362	17 042	8.1%	32 546	15.5%	49 588	23.6%	25 869	39.1%	25.8%
Transfers and grants	2 318	201	8.7%	776	33.5%	976	42.1%	544	36.8%	42.6%
Other expenditure	176 450	38 894	22.0%	38 645	21.9%	77 539	43.9%	37 879	49.8%	2.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 488)**	**161 150**		**(70 444)**		**90 706**		**(66 250)**		
Transfers recognised - capital	157 542	-	-	18 873	12.0%	18 873	12.0%	24 420	25.6%	(22.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**109 055**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**109 055**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**101 940**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**101 940**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**251 024**	**17 274**	**6.9%**	**39 846**	**15.9%**	**57 120**	**22.8%**	**20 864**	**22.9%**	**91.0%**
National Government	94 446	6 828	7.2%	16 873	17.9%	23 701	25.1%	6 524	22.7%	158.6%
Provincial Government	32 406	6 613	20.4%	12 232	37.7%	18 845	58.2%	10 880	31.3%	12.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 200	103	3.2%	763	23.8%	865	27.0%	380	-	100.4%
Transfers recognised - capital	**130 051**	**13 544**	**10.4%**	**29 868**	**23.0%**	**43 411**	**33.4%**	**17 784**	**26.5%**	**67.9%**
Borrowing	64 580	-	-	15	-	15	-	596	11.3%	(97.5%)
Internally generated funds	50 393	3 730	7.4%	9 963	19.8%	13 693	27.2%	2 484	18.8%	301.1%
Public contributions and donations	6 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**251 024**	**17 274**	**6.9%**	**39 846**	**15.9%**	**57 120**	**22.8%**	**20 864**	**22.9%**	**91.0%**
Governance and Administration	**8 325**	**44**	**.5%**	**281**	**3.4%**	**325**	**3.9%**	**45**	**4.4%**	**532.0%**
Executive & Council	2 600	14	.5%	32	1.2%	46	1.8%	10	33.6%	219.6%
Budget & Treasury Office	780	8	1.0%	21	2.7%	29	3.7%	8	3.3%	176.6%
Corporate Services	4 945	22	.4%	228	4.6%	250	5.1%	27	3.5%	749.4%
Community and Public Safety	**23 503**	**196**	**.8%**	**2 052**	**8.7%**	**2 248**	**9.6%**	**1 013**	**11.7%**	**102.5%**
Community & Social Services	1 325	13	.9%	105	8.0%	118	8.9%	9	.7%	1 096.2%
Sport And Recreation	8 570	116	1.3%	1 790	20.9%	1 905	22.2%	380	14.5%	370.4%
Public Safety	5 865	66	1.1%	157	2.7%	223	3.8%	609	27.6%	(74.2%)
Housing	7 743	2	-	-	-	2	-	15	.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**125 330**	**5 497**	**4.4%**	**25 413**	**20.3%**	**30 910**	**24.7%**	**4 851**	**40.6%**	**423.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	124 730	5 497	4.4%	24 813	19.9%	30 310	24.3%	4 851	40.6%	411.5%
Environmental Protection	600	-	-	600	100.0%	600	100.0%	-	-	(100.0%)
Trading Services	**93 866**	**11 537**	**12.3%**	**12 099**	**12.9%**	**23 636**	**25.2%**	**14 955**	**22.4%**	**(19.1%)**
Electricity	18 563	1 159	6.2%	2 750	14.8%	3 909	21.1%	841	30.9%	226.8%
Water	20 453	942	4.6%	1 729	8.5%	2 671	13.1%	7 304	38.5%	(76.3%)
Waste Water Management	46 280	9 436	20.4%	7 403	16.0%	16 839	36.4%	6 809	13.2%	8.7%
Waste Management	8 570	-	-	217	2.5%	217	2.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 258 685**	**365 986**	**29.1%**	**363 331**	**28.9%**	**729 317**	**57.9%**	**252 809**	**54.5%**	**43.7%**
Ratepayers and other	**867 834**	**241 886**	**27.9%**	**243 934**	**28.1%**	**485 821**	**56.0%**	**192 354**	**54.3%**	**26.8%**
Government - operating	190 960	82 308	43.1%	65 133	34.1%	147 441	77.2%	35 285	56.1%	84.6%
Government - capital	181 455	36 973	20.4%	49 782	27.4%	86 755	47.8%	20 040	55.1%	148.4%
Interest	18 435	4 818	26.1%	4 482	24.3%	9 300	50.4%	5 131	48.2%	(12.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 051 799)**	**(270 589)**	**25.7%**	**(265 501)**	**25.2%**	**(536 090)**	**51.0%**	**(219 959)**	**53.6%**	**20.7%**
Suppliers and employees	(997 945)	(270 309)	27.1%	(238 907)	23.9%	(509 215)	51.0%	(191 894)	53.8%	24.5%
Finance charges	(51 536)	(79)	.2%	(25 775)	50.0%	(25 854)	50.2%	(27 440)	51.0%	(6.1%)
Transfers and grants	(2 318)	(201)	8.7%	(820)	35.4%	(1 021)	44.0%	(624)	42.4%	31.3%
Net Cash from/(used) Operating Activities	**206 885**	**95 397**	**46.1%**	**97 830**	**47.3%**	**193 227**	**93.4%**	**32 851**	**59.3%**	**197.8%**
Cash Flow from Investing Activities										
Receipts	**16 620**	**3 685**	**22.2%**	**883**	**5.3%**	**4 569**	**27.5%**	**4 924**	**26.1%**	**(82.1%)**
Proceeds on disposal of PPE	11 620	3 685	31.7%	883	7.6%	4 569	39.3%	4 924	35.4%	(82.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(250 000)**	**(10 836)**	**4.3%**	**(20 301)**	**8.1%**	**(31 137)**	**12.5%**	**(19 604)**	**22.7%**	**3.6%**
Capital assets	(250 000)	(10 836)	4.3%	(20 301)	8.1%	(31 137)	12.5%	(19 604)	22.7%	3.6%
Net Cash from/(used) Investing Activities	**(233 380)**	**(7 151)**	**3.1%**	**(19 417)**	**8.3%**	**(26 568)**	**11.4%**	**(14 679)**	**22.2%**	**32.3%**
Cash Flow from Financing Activities										
Receipts	**66 562**	**1 428**	**2.1%**	**401**	**.6%**	**1 829**	**2.7%**	**630**	**8.5%**	**(36.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 580	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 982	1 428	72.0%	401	20.2%	1 829	92.3%	630	54.1%	(36.3%)
Payments	**(36 366)**	**(554)**	**1.5%**	**(17 328)**	**47.6%**	**(17 881)**	**49.2%**	**(15 671)**	**49.6%**	**10.6%**
Repayment of borrowing	(36 366)	(554)	1.5%	(17 328)	47.6%	(17 881)	49.2%	(15 671)	49.6%	10.6%
Net Cash from/(used) Financing Activities	**30 196**	**874**	**2.9%**	**(16 927)**	**(56.1%)**	**(16 053)**	**(53.2%)**	**(15 040)**	**75.7%**	**12.5%**
Net Increase/(Decrease) in cash held	**3 701**	**89 120**	**2 407.8%**	**61 486**	**1 661.2%**	**150 606**	**4 069.0%**	**3 131**	**325.8%**	**1 863.9%**
Cash/cash equivalents at the year begin:	266 781	266 781	100.0%	355 902	133.4%	266 781	100.0%	271 552	82.5%	31.1%
Cash/cash equivalents at the year end:	**270 483**	**355 902**	**131.6%**	**417 387**	**154.3%**	**417 387**	**154.3%**	**274 682**	**97.3%**	**52.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 643	29.5%	1 963	5.0%	1 838	4.6%	24 088	60.9%	39 532	26.3%	4 360	11.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	24 200	73.9%	627	1.9%	344	1.1%	7 558	23.1%	32 729	21.8%	30	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 282	31.3%	965	3.3%	831	2.8%	18 581	62.6%	29 659	19.7%	437	1.5%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 569	27.7%	789	3.9%	651	3.2%	13 125	65.2%	20 134	13.4%	3 199	15.9%	-	-
Receivables from Exchange Transactions - Waste Management	3 819	26.9%	514	3.6%	448	3.2%	9 418	66.3%	14 198	9.5%	3 004	21.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	14.7%	5	2.2%	4	2.1%	166	81.0%	205	.1%	2	.9%	-	-
Interest on Arrear Debtor Accounts	311	3.4%	50	.5%	57	.6%	8 822	95.5%	9 239	6.2%	835	9.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 322)	(118.4%)	463	10.3%	399	8.9%	8 955	199.2%	4 495	3.0%	341	7.6%	-	-
Total By Income Source	**49 532**	**33.0%**	**5 376**	**3.6%**	**4 572**	**3.0%**	**90 713**	**60.4%**	**150 192**	**100.0%**	**12 209**	**8.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	582	28.9%	154	7.6%	16	.8%	1 260	62.6%	2 012	1.3%	-	-	-	-
Commercial	24 741	65.8%	566	1.5%	391	1.0%	11 897	31.6%	37 596	25.0%	-	-	-	-
Households	24 277	22.2%	4 625	4.2%	4 147	3.8%	76 435	69.8%	109 485	72.9%	12 193	11.1%	-	-
Other	(68)	(6.2%)	30	2.8%	17	1.5%	1 120	101.9%	1 099	.7%	15	1.4%	-	-
Total By Customer Group	**49 532**	**33.0%**	**5 376**	**3.6%**	**4 572**	**3.0%**	**90 713**	**60.4%**	**150 192**	**100.0%**	**12 209**	**8.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22 931	100.0%	-	-	-	-	-	-	22 931	78.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 398	100.0%	-	-	-	-	-	-	4 398	15.1%
VAT (output less input)	535	100.0%	-	-	-	-	-	-	535	1.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 324	100.0%	-	-	-	-	-	-	1 324	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**29 189**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**29 189**	**100.0%**

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**422 014**	**176 476**	**41.8%**	**74 332**	**17.6%**	**250 808**	**59.4%**	**66 756**	**59.2%**	**11.3%**
Property rates	53 367	53 330	99.9%	302	.6%	53 632	100.5%	(373)	100.3%	(180.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	167 255	43 923	26.3%	39 125	23.4%	83 048	49.7%	35 229	46.8%	11.1%
Service charges - water revenue	40 384	9 937	24.6%	10 835	26.8%	20 772	51.4%	9 738	42.5%	11.3%
Service charges - sanitation revenue	26 139	24 311	93.0%	205	.8%	24 517	93.8%	82	93.6%	150.0%
Service charges - refuse revenue	13 804	13 948	101.0%	(8)	(.1%)	13 939	101.0%	(13)	100.3%	(37.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 506	402	16.0%	359	14.3%	761	30.4%	301	29.9%	19.3%
Interest earned - external investments	1 494	298	20.0%	745	49.9%	1 043	69.9%	337	39.8%	120.9%
Interest earned - outstanding debtors	5 020	1 351	26.9%	1 366	27.2%	2 717	54.1%	1 334	61.5%	2.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 000	115	11.5%	145	14.5%	259	25.9%	114	7.9%	27.3%
Licences and permits	16 097	3 737	23.2%	4 024	25.0%	7 761	48.2%	1 167	7.7%	244.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 939	24 609	28.6%	15 319	17.8%	39 928	46.5%	15 226	50.8%	.6%
Other own revenue	7 642	514	6.7%	1 915	25.1%	2 429	31.8%	3 618	189.4%	(47.1%)
Gains on disposal of PPE	1 366	-	-	-	-	-	-	(4)	-	(100.0%)
Operating Expenditure	**421 659**	**93 369**	**22.1%**	**108 059**	**25.6%**	**201 428**	**47.8%**	**101 989**	**48.2%**	**6.0%**
Employee related costs	136 625	33 621	24.6%	39 981	29.3%	73 602	53.9%	35 722	50.7%	11.9%
Remuneration of councillors	7 579	1 879	24.8%	1 962	25.9%	3 840	50.7%	1 811	47.3%	8.3%
Debt impairment	13 122	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 638	-	-	-	-	-	-	-	-	-
Finance charges	4 541	-	-	5 875	129.4%	5 875	129.4%	3 942	-	49.0%
Bulk purchases	102 896	20 457	19.9%	23 934	23.3%	44 392	43.1%	29 039	55.5%	(17.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	27 634	6 827	24.7%	7 738	28.0%	14 564	52.7%	5 998	46.3%	29.0%
Transfers and grants	29 136	3 266	11.2%	12 954	44.5%	16 220	55.7%	2 863	18.2%	352.5%
Other expenditure	78 487	27 319	34.8%	15 616	19.9%	42 935	54.7%	22 613	50.6%	(30.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**356**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Transfers recognised - capital	42 824	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**43 424**	**10 131**	**23.3%**	**10 886**	**25.1%**	**21 017**	**48.4%**	**9 317**	**19.8%**	**16.8%**
National Government	39 166	6 755	17.2%	6 326	16.2%	13 081	33.4%	6 960	27.6%	(9.1%)
Provincial Government	-	1 060	-	1 296	-	2 356	-	85	-	1 420.6%
District Municipality	-	-	-	-	-	-	-	-	17.8%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 166**	**7 815**	**20.0%**	**7 622**	**19.5%**	**15 437**	**39.4%**	**7 045**	**27.8%**	**8.2%**
Borrowing	2 517	2 316	92.0%	3 124	124.1%	5 440	216.2%	183	1.3%	1 608.7%
Internally generated funds	1 741	-	-	140	8.0%	140	8.0%	2 089	179.0%	(93.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 424**	**10 131**	**23.3%**	**10 886**	**25.1%**	**21 017**	**48.4%**	**9 317**	**19.8%**	**16.8%**
Governance and Administration	**448**	**562**	**125.6%**	**31**	**6.8%**	**593**	**132.4%**	**66**	**12.0%**	**(53.5%)**
Executive & Council	-	-	-	31	-	31	-	14	51.3%	112.6%
Budget & Treasury Office	448	-	-	-	-	-	-	19	4.1%	(100.0%)
Corporate Services	-	562	-	-	-	562	-	32	45.8%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51**	**44.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	4	59.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	47	29.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 193**	**1 651**	**31.8%**	**4 557**	**87.8%**	**6 209**	**119.6%**	**6 764**	**30.9%**	**(32.6%)**
Planning and Development	2 544	940	36.9%	1 003	39.4%	1 942	76.3%	6 340	41.1%	(84.2%)
Road Transport	2 649	712	26.9%	3 555	134.2%	4 267	161.1%	424	6.5%	738.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**37 783**	**7 918**	**21.0%**	**6 298**	**16.7%**	**14 216**	**37.6%**	**2 436**	**9.4%**	**158.5%**
Electricity	2 984	1 830	61.3%	252	8.4%	2 081	69.8%	229	8.0%	9.9%
Water	25 262	2 665	10.6%	3 862	15.3%	6 528	25.8%	1 789	13.8%	115.9%
Waste Water Management	9 536	3 423	35.9%	2 184	22.9%	5 607	58.8%	418	5.6%	422.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**423 648**	**173 684**	**41.0%**	**94 974**	**22.4%**	**268 658**	**63.4%**	**102 172**	**63.9%**	**(7.0%)**
Ratepayers and other	**317 213**	**126 812**	**40.0%**	**50 929**	**16.1%**	**177 742**	**56.0%**	**81 107**	**72.0%**	**(37.2%)**
Government - operating	56 438	27 907	49.4%	35 768	63.4%	63 675	112.8%	15 226	27.7%	134.9%
Government - capital	43 424	17 315	39.9%	6 166	14.2%	23 481	54.1%	4 176	59.7%	47.6%
Interest	6 573	1 650	25.1%	2 111	32.1%	3 761	57.2%	1 662	53.6%	27.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(366 844)**	**(139 564)**	**38.0%**	**(102 208)**	**27.9%**	**(241 772)**	**65.9%**	**(103 479)**	**69.7%**	**(1.2%)**
Suppliers and employees	(338 940)	(136 298)	40.2%	(89 241)	26.3%	(225 539)	66.5%	(98 696)	138.9%	(9.6%)
Finance charges	(2 190)	-	-	(24)	1.1%	(24)	1.1%	(3 942)	3.9%	(99.4%)
Transfers and grants	(25 714)	(3 266)	12.7%	(12 943)	50.3%	(16 209)	63.0%	(841)	.9%	1 439.6%
Net Cash from/(used) Operating Activities	**56 804**	**34 120**	**60.1%**	**(7 234)**	**(12.7%)**	**26 886**	**47.3%**	**(1 307)**	**26.2%**	**453.6%**
Cash Flow from Investing Activities										
Receipts	**1 608**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 608	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(43 424)**	**(10 395)**	**23.9%**	**(10 886)**	**25.1%**	**(21 282)**	**49.0%**	**(9 317)**	**19.8%**	**16.8%**
Capital assets	(43 424)	(10 395)	23.9%	(10 886)	25.1%	(21 282)	49.0%	(9 317)	19.8%	16.8%
Net Cash from/(used) Investing Activities	**(41 816)**	**(10 395)**	**24.9%**	**(10 886)**	**26.0%**	**(21 282)**	**50.9%**	**(9 317)**	**19.8%**	**16.8%**
Cash Flow from Financing Activities										
Receipts	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	350	-	-	-	-	-	-	-	-	-
Payments	**(10 567)**	**-**	**-**	**(5 414)**	**51.2%**	**(5 414)**	**51.2%**	**(4 150)**	**-**	**30.5%**
Repayment of borrowing	(10 567)	-	-	(5 414)	51.2%	(5 414)	51.2%	(4 150)	-	30.5%
Net Cash from/(used) Financing Activities	**(10 217)**	**-**	**-**	**(5 414)**	**53.0%**	**(5 414)**	**53.0%**	**(4 150)**	**-**	**30.5%**
Net Increase/(Decrease) in cash held	**4 771**	**23 725**	**497.2%**	**(23 534)**	**(493.2%)**	**190**	**4.0%**	**(14 773)**	**25.9%**	**59.3%**
Cash/cash equivalents at the year begin:	17 492	17 172	98.2%	40 896	233.8%	17 172	98.2%	28 824	32.6%	41.9%
Cash/cash equivalents at the year end:	**22 264**	**40 896**	**183.7%**	**17 362**	**78.0%**	**17 362**	**78.0%**	**14 051**	**33.7%**	**23.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 858	11.4%	1 220	4.9%	1 096	4.4%	19 806	79.3%	24 980	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	13 067	71.0%	819	4.4%	505	2.7%	4 021	21.8%	18 412	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 280	23.4%	769	4.2%	1 594	8.7%	11 660	63.7%	18 302	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 358	13.5%	556	3.2%	864	5.0%	13 654	78.3%	17 432	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 263	8.4%	404	2.7%	606	4.0%	12 734	84.9%	15 006	13.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 204	61.7%	209	1.2%	130	.7%	6 615	36.4%	18 159	16.2%	-	-	-	-
Total By Income Source	**35 030**	**31.2%**	**3 977**	**3.5%**	**4 795**	**4.3%**	**68 488**	**61.0%**	**112 290**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 005	93.4%	61	2.8%	22	1.0%	60	2.8%	2 148	1.9%	-	-	-	-
Commercial	7 248	62.5%	268	2.3%	148	1.3%	3 937	33.9%	11 602	10.3%	-	-	-	-
Households	25 776	26.2%	3 648	3.7%	4 625	4.7%	64 491	65.4%	98 541	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35 030**	**31.2%**	**3 977**	**3.5%**	**4 795**	**4.3%**	**68 488**	**61.0%**	**112 290**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Ronnie Lottering (acting)	044 203 3004
Financial Manager	Mr Francois Human (acting)	044 203 3102

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**403 548**	**224 080**	**55.5%**	**54 730**	**13.6%**	**278 810**	**69.1%**	**(24 173)**	**70.2%**	**(326.4%)**
Property rates	90 447	95 806	105.9%	(542)	(.6%)	95 265	105.3%	(569)	99.7%	(4.7%)
Property rates - penalties and collection charges	3 300	918	27.8%	974	29.5%	1 891	57.3%	927	51.6%	5.0%
Service charges - electricity revenue	102 415	25 766	25.2%	22 531	22.0%	48 297	47.2%	12 871	50.6%	75.1%
Service charges - water revenue	34 338	10 979	32.0%	8 305	24.2%	19 285	56.2%	1 982	54.6%	319.1%
Service charges - sanitation revenue	35 165	35 108	99.8%	(46)	(.1%)	35 063	99.7%	(31 783)	101.7%	(99.9%)
Service charges - refuse revenue	21 004	20 984	99.9%	(132)	(.6%)	20 852	99.3%	(19 505)	102.6%	(99.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 213	313	25.8%	361	29.7%	674	55.5%	155	28.5%	132.4%
Interest earned - external investments	1 770	427	24.1%	454	25.7%	881	49.8%	943	211.6%	(51.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 107	1 407	34.3%	2 320	56.5%	3 727	90.8%	826	31.7%	181.0%
Licences and permits	74	8	11.1%	31	42.2%	39	53.4%	33	17.6%	(6.9%)
Agency services	1 208	491	40.7%	113	9.4%	604	50.0%	338	61.6%	(66.5%)
Transfers recognised - operational	102 052	29 545	29.0%	18 033	17.7%	47 578	46.6%	9 448	59.3%	90.9%
Other own revenue	6 455	2 327	36.1%	2 327	36.0%	4 654	72.1%	161	34.7%	1 346.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**404 060**	**86 351**	**21.4%**	**92 490**	**22.9%**	**178 842**	**44.3%**	**82 426**	**44.0%**	**12.2%**
Employee related costs	127 524	28 472	22.3%	34 011	26.7%	62 483	49.0%	30 698	47.9%	10.8%
Remuneration of councillors	4 415	1 053	23.8%	1 079	24.4%	2 132	48.3%	1 051	49.8%	2.7%
Debt impairment	15 019	3 755	25.0%	3 755	25.0%	7 509	50.0%	5 153	50.0%	(27.1%)
Depreciation and asset impairment	21 095	5 274	25.0%	5 274	25.0%	10 548	50.0%	5 348	50.0%	(1.4%)
Finance charges	13 845	-	-	7 012	50.6%	7 012	50.6%	6 741	47.8%	4.0%
Bulk purchases	77 582	19 130	24.7%	15 681	20.2%	34 810	44.9%	14 471	45.0%	8.4%
Other Materials	3 128	425	13.6%	372	11.9%	797	25.5%	782	42.2%	(52.5%)
Contracted services	19 713	2 996	15.2%	5 378	27.3%	8 374	42.5%	4 387	36.8%	22.6%
Transfers and grants	2 630	724	27.5%	714	27.2%	1 438	54.7%	599	20.6%	19.3%
Other expenditure	119 110	24 523	20.6%	19 215	16.1%	43 738	36.7%	13 195	34.1%	45.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(512)**	**137 729**		**(37 761)**		**99 968**		**(106 599)**		
Transfers recognised - capital	36 447	9 280	25.5%	16 675	45.8%	25 955	71.2%	500	83.4%	3 235.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**52 161**	**8 188**	**15.7%**	**19 917**	**38.2%**	**28 105**	**53.9%**	**5 752**	**20.0%**	**246.3%**
National Government	19 895	284	1.4%	1 120	5.6%	1 405	7.1%	1 442	25.0%	(22.3%)
Provincial Government	447	7 810	1 749.2%	12 132	2 717.1%	19 942	4 466.4%	3 074	55.6%	294.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	11 684	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 026**	**8 095**	**25.3%**	**13 252**	**41.4%**	**21 347**	**66.7%**	**4 516**	**35.1%**	**193.5%**
Borrowing	16 395	24	.1%	4 666	28.5%	4 690	28.6%	1 236	6.2%	277.6%
Internally generated funds	3 741	18	.5%	428	11.4%	446	11.9%	-	-	(100.0%)
Public contributions and donations	-	52	-	1 571	-	1 622	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**52 161**	**8 188**	**15.7%**	**19 917**	**38.2%**	**28 105**	**53.9%**	**5 752**	**20.0%**	**246.3%**
Governance and Administration	**1 880**	**29**	**1.5%**	**313**	**16.6%**	**342**	**18.2%**	**-**	**-**	**(100.0%)**
Executive & Council	478	-	-	47	9.9%	47	9.9%	-	-	(100.0%)
Budget & Treasury Office	600	3	.5%	60	10.1%	63	10.6%	-	-	(100.0%)
Corporate Services	802	26	3.3%	205	25.6%	231	28.9%	-	-	(100.0%)
Community and Public Safety	**16 716**	**2 842**	**17.0%**	**8 797**	**52.6%**	**11 639**	**69.6%**	**13**	**45.4%**	**66 392.5%**
Community & Social Services	1 799	-	-	22	1.2%	22	1.2%	-	-	(100.0%)
Sport And Recreation	351	52	14.8%	1 834	522.2%	1 886	536.9%	13	45.4%	13 763.8%
Public Safety	1 498	1	.1%	66	4.4%	67	4.4%	-	-	(100.0%)
Housing	13 068	2 789	21.3%	6 875	52.6%	9 664	74.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 544**	**-**	**-**	**31**	**.7%**	**31**	**.7%**	**1 982**	**75.1%**	**(98.5%)**
Planning and Development	403	-	-	21	5.3%	21	5.3%	-	-	(100.0%)
Road Transport	4 141	-	-	9	.2%	9	.2%	1 982	75.1%	(99.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 021**	**5 318**	**18.3%**	**10 777**	**37.1%**	**16 094**	**55.5%**	**3 757**	**11.7%**	**186.8%**
Electricity	3 449	12	.3%	637	18.5%	649	18.8%	21	.2%	2 971.0%
Water	10 273	261	2.5%	1 034	10.1%	1 295	12.6%	1 422	11.6%	(27.2%)
Waste Water Management	10 643	5 021	47.2%	6 643	62.4%	11 664	109.6%	2 315	34.5%	187.0%
Waste Management	4 656	23	.5%	2 462	52.9%	2 485	53.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**425 661**	**131 825**	**31.0%**	**115 568**	**27.2%**	**247 393**	**58.1%**	**105 211**	**66.9%**	**9.8%**
Ratepayers and other	**285 393**	**93 702**	**32.8%**	**87 687**	**30.7%**	**181 388**	**63.6%**	**87 523**	**63.3%**	**.2%**
Government - operating	102 052	35 696	35.0%	27 427	26.9%	63 124	61.9%	16 245	89.1%	68.8%
Government - capital	36 447	2 000	5.5%	-	-	2 000	5.5%	500	66.9%	(100.0%)
Interest	1 770	427	24.1%	454	25.7%	881	49.8%	943	211.6%	(51.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(366 741)**	**(119 245)**	**32.5%**	**(104 436)**	**28.5%**	**(223 680)**	**61.0%**	**(79 879)**	**58.9%**	**30.7%**
Suppliers and employees	(350 319)	(117 037)	33.4%	(96 709)	27.6%	(213 746)	61.0%	(72 543)	59.9%	33.3%
Finance charges	(13 845)	(1 484)	10.7%	(7 012)	50.6%	(8 496)	61.4%	(6 737)	47.7%	4.1%
Transfers and grants	(2 577)	(724)	28.1%	(714)	27.7%	(1 438)	55.8%	(599)	20.6%	19.3%
Net Cash from/(used) Operating Activities	**58 919**	**12 580**	**21.4%**	**11 132**	**18.9%**	**23 712**	**40.2%**	**25 332**	**135.7%**	**(56.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(14 855)**	**-**	**349**	**-**	**(14 507)**	**-**	**(20 000)**	**(179.1%)**	**(101.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(14 855)	-	349	-	(14 507)	-	(20 000)	-	(101.7%)
Payments	**(50 335)**	**(8 188)**	**16.3%**	**(19 917)**	**39.6%**	**(28 105)**	**55.8%**	**(5 752)**	**20.0%**	**246.3%**
Capital assets	(50 335)	(8 188)	16.3%	(19 917)	39.6%	(28 105)	55.8%	(5 752)	20.0%	246.3%
Net Cash from/(used) Investing Activities	**(50 335)**	**(23 043)**	**45.8%**	**(19 569)**	**38.9%**	**(42 612)**	**84.7%**	**(25 752)**	**83.0%**	**(24.0%)**
Cash Flow from Financing Activities										
Receipts	**12 314**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	-	-	-	-	-	-	-	-	-
Payments	**(12 795)**	**(963)**	**7.5%**	**(4 092)**	**32.0%**	**(5 055)**	**39.5%**	**(4 452)**	**45.2%**	**(8.1%)**
Repayment of borrowing	(12 795)	(963)	7.5%	(4 092)	32.0%	(5 055)	39.5%	(4 452)	45.2%	(8.1%)
Net Cash from/(used) Financing Activities	**(481)**	**(963)**	**200.1%**	**(4 092)**	**850.3%**	**(5 055)**	**1 050.4%**	**(4 452)**	**(42.5%)**	**(8.1%)**
Net Increase/(Decrease) in cash held	**8 103**	**(11 426)**	**(141.0%)**	**(12 528)**	**(154.6%)**	**(23 955)**	**(295.6%)**	**(4 872)**	**135.1%**	**157.2%**
Cash/cash equivalents at the year begin:	19 859	31 782	160.0%	20 356	102.5%	31 782	160.0%	25 763	(181.8%)	(21.0%)
Cash/cash equivalents at the year end:	**27 962**	**20 356**	**72.8%**	**7 828**	**28.0%**	**7 828**	**28.0%**	**20 891**	**542.7%**	**(62.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 144	19.4%	853	5.3%	617	3.8%	11 579	71.5%	16 193	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 330	63.4%	1 021	8.8%	437	3.8%	2 767	23.9%	11 554	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 490	24.2%	1 026	4.5%	667	2.9%	15 534	68.4%	22 718	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 391	17.8%	497	3.7%	394	2.9%	10 123	75.5%	13 405	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 396	12.7%	352	3.2%	299	2.7%	8 946	81.4%	10 993	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	364	12.4%	277	9.5%	133	4.5%	2 156	73.6%	2 929	3.8%	-	-	-	-
Total By Income Source	**20 114**	**25.9%**	**4 026**	**5.2%**	**2 546**	**3.3%**	**51 106**	**65.7%**	**77 791**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	218	38.1%	75	13.1%	3	.5%	276	48.3%	572	.7%	-	-	-	-
Commercial	4 779	49.8%	563	5.9%	225	2.4%	4 023	41.9%	9 591	12.3%	-	-	-	-
Households	15 117	22.4%	3 388	5.0%	2 317	3.4%	46 806	69.2%	67 628	86.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 114**	**25.9%**	**4 026**	**5.2%**	**2 546**	**3.3%**	**51 106**	**65.7%**	**77 792**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	607	100.0%	-	-	-	-	-	-	607	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**607**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**607**	**100.0%**

Contact Details

Municipal Manager	Mr Allen Paulse	044 501 3014
Financial Manager	Mr Felix Lotter	044 501 3021

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**528 123**	**268 712**	**50.9%**	**81 525**	**15.4%**	**350 237**	**66.3%**	**78 674**	**68.7%**	**3.6%**
Property rates	152 574	147 079	96.4%	(796)	(.5%)	146 283	95.9%	(1 393)	101.4%	(42.8%)
Property rates - penalties and collection charges	2 608	578	22.1%	927	35.6%	1 505	57.7%	834	51.7%	11.2%
Service charges - electricity revenue	182 412	48 585	26.6%	42 478	23.3%	91 063	49.9%	40 068	49.4%	6.0%
Service charges - water revenue	45 492	19 482	42.8%	7 863	17.3%	27 345	60.1%	7 488	58.5%	5.0%
Service charges - sanitation revenue	10 619	10 425	98.2%	54	.5%	10 480	98.7%	123	96.4%	(56.2%)
Service charges - refuse revenue	14 281	14 477	101.4%	(182)	(1.3%)	14 295	100.1%	(48)	100.4%	282.9%
Service charges - other	3 393	533	15.7%	84	2.5%	617	18.2%	240	26.8%	(65.0%)
Rental of facilities and equipment	4 745	891	18.8%	1 063	22.4%	1 954	41.2%	931	41.4%	14.3%
Interest earned - external investments	8 309	539	6.5%	1 106	13.3%	1 645	19.8%	1 216	28.3%	(9.1%)
Interest earned - outstanding debtors	3 192	701	22.0%	943	29.6%	1 644	51.5%	1 273	59.7%	(25.9%)
Dividends received	-	-		-		-		-	-	
Fines	11 369	2 915	25.6%	2 947	25.9%	5 862	51.6%	1 826	101.1%	61.4%
Licences and permits	1 902	410	21.6%	377	19.8%	787	41.4%	359	42.9%	5.2%
Agency services	1 700	507	29.8%	580	34.1%	1 087	63.9%	461	51.9%	25.8%
Transfers recognised - operational	81 877	20 689	25.3%	21 887	26.7%	42 575	52.0%	24 052	57.1%	(9.0%)
Other own revenue	3 450	900	26.1%	2 192	63.5%	3 092	89.6%	1 178	62.5%	86.1%
Gains on disposal of PPE	200	2	.9%	1	.6%	3	1.4%	65	35.8%	(98.3%)
Operating Expenditure	**532 489**	**119 507**	**22.4%**	**125 331**	**23.5%**	**244 839**	**46.0%**	**114 179**	**46.7%**	**9.8%**
Employee related costs	158 308	35 703	22.6%	43 172	27.3%	78 875	49.8%	38 743	48.4%	11.4%
Remuneration of councillors	6 348	1 482	23.4%	1 482	23.4%	2 964	46.7%	1 405	45.8%	5.5%
Debt impairment	28 454	7 111	25.0%	7 111	25.0%	14 221	50.0%	5 003	49.4%	42.1%
Depreciation and asset impairment	23 655	5 916	25.0%	5 914	25.0%	11 830	50.0%	5 477	50.0%	8.0%
Finance charges	17 055	1 506	8.8%	5 507	32.3%	7 013	41.1%	5 800	52.5%	(5.0%)
Bulk purchases	127 000	32 204	25.4%	25 239	19.9%	57 443	45.2%	23 640	49.9%	6.8%
Other Materials	15 946	1 989	12.5%	2 867	18.0%	4 856	30.5%	3 803	43.9%	(24.6%)
Contracted services	20 452	2 686	13.1%	4 444	21.7%	7 129	34.9%	3 136	40.8%	41.7%
Transfers and grants	5 642	1 363	24.2%	1 651	29.3%	3 015	53.4%	972	51.9%	69.9%
Other expenditure	129 630	29 547	22.8%	27 945	21.6%	57 492	44.4%	26 201	40.6%	6.7%
Loss on disposal of PPE	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**(4 367)**	**149 204**		**(43 806)**		**105 398**		**(35 505)**		
Transfers recognised - capital	42 885	8 905	20.8%	11 301	26.4%	20 205	47.1%	9 959	38.4%	13.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(3 717)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**75 959**	**12 633**	**16.6%**	**17 859**	**23.5%**	**30 492**	**40.1%**	**13 588**	**26.0%**	**31.4%**
National Government	24 969	4 347	17.4%	2 518	10.1%	6 866	27.5%	6 130	37.9%	(58.9%)
Provincial Government	17 916	4 536	25.3%	8 845	49.4%	13 381	74.7%	4 183	42.4%	111.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	34	-	(100.0%)
Transfers recognised - capital	**42 885**	**8 884**	**20.7%**	**11 363**	**26.5%**	**20 247**	**47.2%**	**10 346**	**39.4%**	**9.8%**
Borrowing	15 487	1 313	8.5%	2 317	15.0%	3 630	23.4%	2 229	12.7%	4.0%
Internally generated funds	13 870	2 437	17.6%	4 179	30.1%	6 615	47.7%	1 013	10.8%	312.4%
Public contributions and donations	3 717	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 959**	**12 633**	**16.6%**	**17 859**	**23.5%**	**30 492**	**40.1%**	**13 588**	**26.0%**	**31.4%**
Governance and Administration	**6 633**	**1 001**	**15.1%**	**1 507**	**22.7%**	**2 508**	**37.8%**	**397**	**7.2%**	**279.9%**
Executive & Council	3 778	211	5.6%	448	11.9%	660	17.5%	145	8.3%	208.5%
Budget & Treasury Office	1 569	236	15.1%	740	47.1%	976	62.2%	9	1.1%	7 696.1%
Corporate Services	1 286	554	43.1%	318	24.8%	872	67.8%	242	8.1%	31.8%
Community and Public Safety	**27 149**	**6 190**	**22.8%**	**11 324**	**41.7%**	**17 514**	**64.5%**	**5 151**	**38.3%**	**119.9%**
Community & Social Services	10 099	1 590	15.7%	1 341	13.3%	2 930	29.0%	(10)	-	(13 185.8%)
Sport And Recreation	500	4	.7%	79	15.8%	83	16.6%	151	63.0%	(47.7%)
Public Safety	2 100	-	-	1 474	70.2%	1 474	70.2%	-	-	(100.0%)
Housing	14 450	4 596	31.8%	8 430	58.3%	13 026	90.1%	5 010	43.8%	68.3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 068**	**-**	**-**	**284**	**2.6%**	**284**	**2.6%**	**116**	**3.6%**	**145.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 951	-	-	284	4.1%	284	4.1%	116	3.6%	145.1%
Environmental Protection	4 117	-	-	-	-	-	-	-	-	-
Trading Services	**31 109**	**5 442**	**17.5%**	**4 745**	**15.3%**	**10 187**	**32.7%**	**7 925**	**28.6%**	**(40.1%)**
Electricity	15 956	3 316	20.8%	3 243	20.3%	6 559	41.1%	1 544	15.1%	110.1%
Water	13 603	1 678	12.3%	1 213	8.9%	2 891	21.3%	264	2.6%	359.3%
Waste Water Management	1 550	448	28.9%	288	18.6%	736	47.5%	6 117	63.5%	(95.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**547 135**	**194 276**	**35.5%**	**146 147**	**26.7%**	**340 423**	**62.2%**	**142 603**	**63.1%**	**2.5%**
Ratepayers and other	**411 608**	**150 386**	**36.5%**	**114 465**	**27.8%**	**264 850**	**64.3%**	**118 396**	**63.5%**	**(3.3%)**
Government - operating	81 877	31 982	39.1%	18 402	22.5%	50 383	61.5%	12 575	66.0%	46.3%
Government - capital	42 885	11 369	26.5%	12 175	28.4%	23 544	54.9%	10 416	68.4%	16.9%
Interest	10 764	539	5.0%	1 106	10.3%	1 645	15.3%	1 216	18.6%	(9.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(467 325)**	**(152 057)**	**32.5%**	**(131 329)**	**28.1%**	**(283 385)**	**60.6%**	**(120 345)**	**59.2%**	**9.1%**
Suppliers and employees	(446 677)	(148 653)	33.3%	(124 170)	27.8%	(272 823)	61.1%	(114 159)	59.6%	8.8%
Finance charges	(15 006)	(2 041)	13.6%	(5 507)	36.7%	(7 548)	50.3%	(5 214)	52.4%	5.6%
Transfers and grants	(5 642)	(1 363)	24.2%	(1 651)	29.3%	(3 015)	53.4%	(972)	53.0%	69.9%
Net Cash from/(used) Operating Activities	**79 809**	**42 219**	**52.9%**	**14 819**	**18.6%**	**57 037**	**71.5%**	**22 258**	**87.5%**	**(33.4%)**
Cash Flow from Investing Activities										
Receipts	**(2 166)**	**352**	**(16.3%)**	**249**	**(11.5%)**	**602**	**(27.8%)**	**463**	**(6.3%)**	**(46.1%)**
Proceeds on disposal of PPE	200	6	2.9%	86	42.8%	91	45.7%	195	181.8%	(56.1%)
Decrease in non-current debtors	-	346	-	164	-	510	-	275	-	(40.5%)
Decrease in other non-current receivables	60	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 426)	-	-	-	-	-	-	(8)	.7%	(100.0%)
Payments	**(75 959)**	**(13 082)**	**17.2%**	**(18 549)**	**24.4%**	**(31 631)**	**41.6%**	**(13 624)**	**26.4%**	**36.2%**
Capital assets	(75 959)	(13 082)	17.2%	(18 549)	24.4%	(31 631)	41.6%	(13 624)	26.4%	36.2%
Net Cash from/(used) Investing Activities	**(78 125)**	**(12 730)**	**16.3%**	**(18 300)**	**23.4%**	**(31 029)**	**39.7%**	**(13 161)**	**22.4%**	**39.0%**
Cash Flow from Financing Activities										
Receipts	**13 021**	**152**	**1.2%**	**197**	**1.5%**	**349**	**2.7%**	**562**	**12.5%**	**(65.0%)**
Short term loans	-	-	-	-	-	-	-	327	-	(100.0%)
Borrowing long term/refinancing	11 944	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 077	152	14.1%	197	18.3%	349	32.4%	235	39.6%	(16.4%)
Payments	**(19 212)**	**(1 914)**	**10.0%**	**(7 937)**	**41.3%**	**(9 852)**	**51.3%**	**(6 027)**	**49.8%**	**31.7%**
Repayment of borrowing	(19 212)	(1 914)	10.0%	(7 937)	41.3%	(9 852)	51.3%	(6 027)	49.8%	31.7%
Net Cash from/(used) Financing Activities	**(6 191)**	**(1 762)**	**28.5%**	**(7 741)**	**125.0%**	**(9 503)**	**153.5%**	**(5 465)**	**72.5%**	**41.6%**
Net Increase/(Decrease) in cash held	**(4 506)**	**27 727**	**(615.3%)**	**(11 222)**	**249.0%**	**16 505**	**(366.3%)**	**3 632**	**(174.0%)**	**(409.0%)**
Cash/cash equivalents at the year begin:	47 470	46 161	97.2%	73 888	155.7%	46 161	97.2%	87 942	120.0%	(16.0%)
Cash/cash equivalents at the year end:	**42 963**	**73 888**	**172.0%**	**62 666**	**145.9%**	**62 666**	**145.9%**	**91 575**	**358.7%**	**(31.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 067	20.4%	1 602	8.0%	2 798	14.0%	11 459	57.5%	19 926	17.5%	2	-	9 404	47.0%
Trade and Other Receivables from Exchange Transactions - Electric	10 683	50.2%	3 639	17.1%	2 038	9.6%	4 906	23.1%	21 267	18.7%	11	.1%	9 311	43.0%
Receivables from Non-exchange Transactions - Property Rates	7 578	14.7%	2 383	4.6%	1 859	3.6%	39 787	77.1%	51 606	45.3%	36	.1%	23 358	45.0%
Receivables from Exchange Transactions - Waste Water Manageme	596	8.3%	268	3.7%	1 212	16.9%	5 083	71.0%	7 159	6.3%	1	-	3 520	49.0%
Receivables from Exchange Transactions - Waste Management	867	9.9%	347	4.0%	1 261	14.4%	6 257	71.7%	8 732	7.7%	30	.3%	96 263	1 102.0%
Receivables from Exchange Transactions - Property Rental Debtors	240	6.4%	118	3.1%	118	3.1%	3 298	87.4%	3 774	3.3%	7	.2%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 030)	(258.7%)	484	31.1%	162	10.4%	4 942	317.3%	1 558	1.4%	-	-	-	-
Total By Income Source	**20 001**	**17.5%**	**8 840**	**7.8%**	**9 448**	**8.3%**	**75 733**	**66.4%**	**114 022**	**100.0%**	**87**	**.1%**	**141 856**	**124.0%**
Debtors Age Analysis By Customer Group														
Organs of State	531	14.2%	207	5.6%	105	2.8%	2 890	77.4%	3 733	3.3%	-	-	-	-
Commercial	7 335	24.9%	3 294	11.2%	2 074	7.0%	16 795	56.9%	29 498	25.9%	-	-	-	-
Households	10 944	14.8%	5 013	6.8%	6 951	9.4%	50 801	68.9%	73 710	64.6%	87	.1%	141 856	192.0%
Other	1 191	16.8%	326	4.6%	318	4.5%	5 246	74.1%	7 081	6.2%	-	-	-	-
Total By Customer Group	**20 001**	**17.5%**	**8 840**	**7.8%**	**9 448**	**8.3%**	**75 733**	**66.4%**	**114 022**	**100.0%**	**87**	**.1%**	**141 856**	**124.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	585	100.0%	-	-	-	-	-	-	585	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**585**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**585**	**100.0%**

Contact Details

Municipal Manager	Ms Lauren Waring	044 302 6590
Financial Manager	G S Easton	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**176 403**	**65 009**	**36.9%**	**55 311**	**31.4%**	**120 321**	**68.2%**	**49 404**	**64.9%**	**12.0%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	1 889	574	30.4%	258	13.7%	832	44.0%	304	35.1%	(15.2%)
Interest earned - external investments	2 051	1 264	61.7%	695	33.9%	1 959	95.6%	869	64.2%	(20.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	13 780	2 913	21.1%	4 140	30.0%	7 053	51.2%	2 932	52.8%	41.2%
Transfers recognised - operational	133 413	57 173	42.9%	43 523	32.6%	100 696	75.5%	42 311	75.7%	2.9%
Other own revenue	17 270	3 085	17.9%	6 695	38.8%	9 780	56.6%	2 944	20.2%	127.4%
Gains on disposal of PPE	8 000	-	-	-	-	-	-	42	-	(100.0%)
Operating Expenditure	**175 047**	**29 037**	**16.6%**	**36 781**	**21.0%**	**65 817**	**37.6%**	**35 227**	**37.4%**	**4.4%**
Employee related costs	91 952	20 364	22.1%	23 900	26.0%	44 264	48.1%	25 083	51.7%	(4.7%)
Remuneration of councillors	6 954	1 672	24.0%	1 682	24.2%	3 354	48.2%	1 530	44.4%	10.0%
Debt impairment	650	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 136	-	-	-	-	-	-	-	-	-
Finance charges	585	123	21.0%	-	-	123	21.0%	-	21.5%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 941	-	-	-	-	-	-	783	32.2%	(100.0%)
Contracted services	11 330	1 859	16.4%	2 289	20.2%	4 148	36.6%	1 913	18.8%	19.6%
Transfers and grants	3 775	587	15.5%	950	25.2%	1 537	40.7%	1 256	42.9%	(24.3%)
Other expenditure	46 725	4 432	9.5%	7 959	17.0%	12 391	26.5%	4 663	20.9%	70.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**8 875**	**4**	**-**	**97**	**1.1%**	**101**	**1.1%**	**24**	**1.5%**	**301.1%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 875	4	-	97	1.1%	101	1.1%	24	1.5%	301.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8 875**	**4**	**-**	**97**	**1.1%**	**101**	**1.1%**	**24**	**1.5%**	**301.1%**
Governance and Administration	**225**	**4**	**1.6%**	**97**	**43.1%**	**101**	**44.7%**	**-**	**.1%**	**(100.0%)**
Executive & Council	25	-	-	1	3.6%	1	3.6%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	4	1.8%	96	48.1%	100	49.8%	-	.2%	(100.0%)
Community and Public Safety	**650**	**-**	**-**	**-**	**-**	**-**	**-**	**24**	**3.2%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	250	-	-	-	-	-	-	24	8.2%	(100.0%)
Public Safety	400	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	8 000	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**169**	**65 009**	**38 532.2%**	**55 311**	**32 784.1%**	**120 321**	**71 316.3%**	**49 363**	**64.8%**	**12.1%**
Ratepayers and other	**33**	**6 140**	**18 465.3%**	**11 093**	**33 363.7%**	**17 233**	**51 828.9%**	**6 182**	**31.0%**	**79.4%**
Government - operating	133	57 605	43 178.3%	43 523	32 622.8%	101 128	75 801.1%	42 311	75.7%	2.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2	1 264	61 609.9%	695	33 879.2%	1 959	95 489.2%	869	64.2%	(20.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(151)**	**(209 106)**	**138 645.3%**	**(139 191)**	**92 288.7%**	**(348 297)**	**230 934.0%**	**(46 821)**	**82.7%**	**197.3%**
Suppliers and employees	(146)	(208 396)	142 647.4%	(138 142)	94 558.5%	(346 539)	237 205.9%	(45 565)	84.0%	203.2%
Finance charges	(1)	(123)	12 469.0%	-	-	(123)	12 469.0%	-	-	-
Transfers and grants	(4)	(587)	15 676.9%	(1 048)	28 003.5%	(1 635)	43 680.4%	(1 256)	42.9%	(16.5%)
Net Cash from/(used) Operating Activities	**18**	**(144 097)**	**(805 326.1%)**	**(83 880)**	**(468 783.9%)**	**(227 977)**	**(1 274 110.0%)**	**2 542**	**(74.8%)**	**(3 400.0%)**
Cash Flow from Investing Activities										
Receipts	**8**	**176 717**	**2 208 958.3%**	**50 216**	**627 699.7%**	**226 933**	**2 836 658.0%**	**13 042**	**-**	**285.0%**
Proceeds on disposal of PPE	8	-	-	-	-	-	-	42	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	176 717	-	50 216	-	226 933	-	13 000	-	286.3%
Payments	**-**	**(4)**	**-**	**(96)**	**-**	**(99)**	**-**	**(24)**	**-**	**296.2%**
Capital assets	-	(4)	-	(96)	-	(99)	-	(24)	-	296.2%
Net Cash from/(used) Investing Activities	**8**	**176 713**	**2 208 914.0%**	**50 120**	**626 502.1%**	**226 833**	**2 835 416.1%**	**13 017**	**-**	**285.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26**	**32 616**	**125 965.0%**	**(33 759)**	**(130 380.2%)**	**(1 143)**	**(4 415.2%)**	**15 559**	**204.3%**	**(317.0%)**
Cash/cash equivalents at the year begin:	-	52 943	-	85 559	-	52 943	-	51 485	-	66.2%
Cash/cash equivalents at the year end:	**26**	**85 559**	**330 434.7%**	**51 800**	**200 054.5%**	**51 800**	**200 054.5%**	**67 044**	**355.6%**	**(22.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	2.0%	65	1.7%	44	1.2%	3 563	95.1%	3 748	29.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	565	6.3%	1 053	11.8%	620	6.9%	6 697	74.9%	8 936	70.5%	-	-	-	-
Total By Income Source	**641**	**5.0%**	**1 118**	**8.8%**	**664**	**5.2%**	**10 260**	**80.9%**	**12 684**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	231	19.3%	389	32.5%	90	7.5%	487	40.7%	1 198	9.4%	-	-	-	-
Other	409	3.6%	729	6.4%	574	5.0%	9 773	85.1%	11 486	90.6%	-	-	-	-
Total By Customer Group	**641**	**5.0%**	**1 118**	**8.8%**	**664**	**5.2%**	**10 260**	**80.9%**	**12 684**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 151	100.0%	-	-	-	-	-	-	1 151	52.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 060	100.0%	-	-	-	-	-	-	1 060	47.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 212**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 212**	**100.0%**

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1445
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**36 198**	**12 240**	**33.8%**	**8 678**	**24.0%**	**20 918**	**57.8%**	**14 814**	**52.3%**	**(41.4%)**
Property rates	2 156	2 581	119.7%	2	.1%	2 583	119.8%	4 873	241.2%	(100.0%)
Property rates - penalties and collection charges	60	11	18.0%	41	68.1%	52	86.0%	91	2 286.7%	(55.4%)
Service charges - electricity revenue	9 178	2 420	26.4%	2 104	22.9%	4 525	49.3%	2 153	50.5%	(2.2%)
Service charges - water revenue	1 618	409	25.3%	450	27.8%	859	53.1%	342	32.7%	31.9%
Service charges - sanitation revenue	1 897	413	21.8%	405	21.4%	818	43.1%	374	44.3%	8.3%
Service charges - refuse revenue	1 669	410	24.6%	409	24.5%	819	49.1%	281	42.5%	45.3%
Service charges - other	78	49	63.0%	20	25.7%	69	88.7%	52	-	(61.8%)
Rental of facilities and equipment	829	230	27.8%	316	38.1%	546	65.8%	312	61.6%	1.2%
Interest earned - external investments	433	40	9.3%	62	14.3%	102	23.6%	50	14.4%	24.0%
Interest earned - outstanding debtors	158	57	36.3%	104	65.8%	162	102.1%	1	137.2%	17 989.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 755	860	49.0%	848	48.3%	1 707	97.3%	586	39.4%	44.6%
Licences and permits	248	264	106.4%	235	94.5%	499	200.9%	145	87.7%	61.4%
Agency services	95	-	-	-	-	-	-	(73)	-	(100.0%)
Transfers recognised - operational	15 286	4 386	28.7%	3 655	23.9%	8 041	52.6%	5 659	41.8%	(35.4%)
Other own revenue	738	109	14.7%	28	3.8%	137	18.5%	(32)	9.7%	(187.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**46 532**	**9 990**	**21.5%**	**13 196**	**28.4%**	**23 186**	**49.8%**	**11 655**	**36.1%**	**13.2%**
Employee related costs	12 809	2 483	19.4%	3 024	23.6%	5 507	43.0%	2 055	34.8%	47.2%
Remuneration of councillors	2 109	520	24.6%	520	24.6%	1 040	49.3%	332	31.9%	56.4%
Debt impairment	191	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 526	2 583	27.1%	2 803	29.4%	5 386	56.5%	635	3.8%	341.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 848	1 493	25.5%	2 110	36.1%	3 603	61.6%	292	39.9%	623.4%
Other Materials	-	-	-	-	-	-	-	(19)	-	(100.0%)
Contracted services	2 181	409	18.7%	668	30.6%	1 077	49.4%	636	80.0%	5.0%
Transfers and grants	3 576	607	17.0%	1 048	29.3%	1 655	46.3%	4 220	411.7%	(75.2%)
Other expenditure	10 292	1 896	18.4%	3 023	29.4%	4 918	47.8%	3 503	50.7%	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 334)**	**2 250**		**(4 518)**		**(2 268)**		**3 159**		
Transfers recognised - capital	11 943	3 092	25.9%	3 673	30.8%	6 765	56.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 609**	**5 341**		**(845)**		**4 496**		**3 159**		
Taxation	12	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 597**	**5 341**		**(845)**		**4 496**		**3 159**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 597**	**5 341**		**(845)**		**4 496**		**3 159**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 597**	**5 341**		**(845)**		**4 496**		**3 159**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**15 718**	**2 914**	**18.5%**	**2 190**	**13.9%**	**5 104**	**32.5%**	**213**	**2.5%**	**928.5%**
National Government	9 850	1 905	19.3%	2 166	22.0%	4 071	41.3%	174	2.4%	1 148.0%
Provincial Government	-	-	-	-	-	-	-	28	80.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 850**	**1 905**	**19.3%**	**2 166**	**22.0%**	**4 071**	**41.3%**	**202**	**2.6%**	**974.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 868	1 009	17.2%	20	.3%	1 029	17.5%	11	1.1%	79.0%
Public contributions and donations	-	-	-	4	-	4	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**15 718**	**2 914**	**18.5%**	**2 190**	**13.9%**	**5 104**	**32.5%**	**213**	**2.5%**	**928.5%**
Governance and Administration	**484**	**59**	**12.2%**	**20**	**4.2%**	**79**	**16.4%**	**84**	**35.2%**	**(76.1%)**
Executive & Council	-	-	-	3	-	3	-	-	-	(100.0%)
Budget & Treasury Office	390	59	15.2%	6	1.4%	65	16.6%	84	11.8%	(93.3%)
Corporate Services	94	-	-	12	12.7%	12	12.7%	-	202.5%	(100.0%)
Community and Public Safety	**1 806**	**-**	**-**	**-**	**-**	**-**	**-**	**32**	**.8%**	**(100.0%)**
Community & Social Services	1 531	-	-	-	-	-	-	-	-	-
Sport And Recreation	5	-	-	-	-	-	-	-	-	-
Public Safety	200	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	32	1.0%	(100.0%)
Health	70	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**353**	**228**	**64.6%**	**18**	**5.1%**	**246**	**69.6%**	**44**	**.6%**	**(59.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	353	228	64.6%	18	5.1%	246	69.6%	44	.6%	(59.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 076**	**2 627**	**20.1%**	**2 152**	**16.5%**	**4 779**	**36.5%**	**52**	**1.3%**	**4 020.9%**
Electricity	55	-	-	-	-	-	-	-	-	-
Water	1 223	11	.9%	0	-	11	.9%	3	5.3%	(84.7%)
Waste Water Management	8 827	2 616	29.6%	2 152	24.4%	4 768	54.0%	50	1.3%	4 242.1%
Waste Management	2 971	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**48 142**	**17 816**	**37.0%**	**14 442**	**30.0%**	**32 258**	**67.0%**	**9 452**	**52.6%**	**52.8%**
Ratepayers and other	**20 322**	**8 935**	**44.0%**	**10 449**	**51.4%**	**19 384**	**95.4%**	**5 189**	**106.6%**	**101.4%**
Government - operating	15 286	4 453	29.1%	3 819	25.0%	8 273	54.1%	4 157	16.7%	(8.1%)
Government - capital	11 943	4 330	36.3%	-	-	4 330	36.3%	-	-	-
Interest	591	98	16.5%	174	29.4%	271	45.9%	106	39.1%	64.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(34 589)**	**(9 750)**	**28.2%**	**(10 935)**	**31.6%**	**(20 684)**	**59.8%**	**(11 680)**	**58.2%**	**(6.4%)**
Suppliers and employees	(33 029)	(9 418)	28.5%	(10 193)	30.9%	(19 610)	59.4%	(8 656)	49.9%	17.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 560)	(332)	21.3%	(742)	47.6%	(1 074)	68.8%	(3 023)	306.2%	(75.5%)
Net Cash from/(used) Operating Activities	**13 553**	**8 066**	**59.5%**	**3 507**	**25.9%**	**11 574**	**85.4%**	**(2 228)**	**41.7%**	**(257.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 943)**	**(2 914)**	**24.4%**	**(2 190)**	**18.3%**	**(5 104)**	**42.7%**	**(352)**	**4.3%**	**522.2%**
Capital assets	(11 943)	(2 914)	24.4%	(2 190)	18.3%	(5 104)	42.7%	(352)	4.3%	522.2%
Net Cash from/(used) Investing Activities	**(11 943)**	**(2 914)**	**24.4%**	**(2 190)**	**18.3%**	**(5 104)**	**42.7%**	**(352)**	**4.4%**	**522.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**28**	**-**	**7**	**-**	**35**	**-**	**16**	**-**	**(58.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	-	7	-	35	-	16	-	(58.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**28**	**-**	**7**	**-**	**35**	**-**	**16**	**-**	**(58.2%)**
Net Increase/(Decrease) in cash held	**1 610**	**5 180**	**321.8%**	**1 324**	**82.3%**	**6 504**	**404.1%**	**(2 564)**	**(22 324.7%)**	**(151.7%)**
Cash/cash equivalents at the year begin:	-	7 960	-	13 140	-	7 960	-	10 395	(12.2%)	26.4%
Cash/cash equivalents at the year end:	**1 610**	**13 140**	**816.3%**	**14 464**	**898.6%**	**14 464**	**898.6%**	**7 832**	**(58.8%)**	**84.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	216	28.7%	42	5.6%	26	3.5%	469	62.3%	753	11.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	720	83.3%	46	5.3%	16	1.8%	83	9.6%	864	12.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 267	44.7%	15	.5%	7	.2%	1 544	54.5%	2 832	41.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	274	29.1%	59	6.2%	27	2.9%	580	61.8%	940	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	169	29.1%	19	3.2%	18	3.1%	375	64.6%	581	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	13.7%	12	3.9%	12	4.0%	231	78.4%	294	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	524	100.0%	-	-	-	-	-	-	524	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	(56.8%)	8	53.7%	2	14.9%	13	88.1%	15	.2%	-	-	-	-
Total By Income Source	**3 202**	**47.1%**	**200**	**2.9%**	**107**	**1.6%**	**3 295**	**48.4%**	**6 803**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	430	63.7%	9	1.4%	3	.5%	232	34.4%	674	9.9%	-	-	-	-
Commercial	620	81.7%	4	.6%	8	1.1%	126	16.6%	758	11.1%	-	-	-	-
Households	2 134	40.0%	185	3.5%	93	1.8%	2 928	54.8%	5 341	78.5%	-	-	-	-
Other	18	60.4%	1	3.7%	2	6.7%	9	29.3%	30	.4%	-	-	-	-
Total By Customer Group	**3 202**	**47.1%**	**200**	**2.9%**	**107**	**1.6%**	**3 295**	**48.4%**	**6 803**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	622	100.0%	-	-	-	-	-	-	622	36.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	518	100.0%	-	-	-	-	-	-	518	30.2%
Auditor-General	575	100.0%	-	-	-	-	-	-	575	33.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 714**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 714**	**100.0%**

Contact Details

Municipal Manager	Mr Pietie Williams	023 551 1019
Financial Manager	Mrs A S Groenewald	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**47 764**	**9 498**	**19.9%**	**10 197**	**21.3%**	**19 696**	**41.2%**	**9 576**	**48.9%**	**6.5%**
Property rates	2 218	901	40.6%	400	18.0%	1 301	58.6%	379	156.1%	5.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 816	1 998	20.3%	2 216	22.6%	4 213	42.9%	2 240	44.4%	(1.1%)
Service charges - water revenue	2 208	324	14.7%	652	29.6%	977	44.2%	627	59.9%	4.1%
Service charges - sanitation revenue	930	380	40.9%	415	44.7%	796	85.6%	235	57.6%	77.0%
Service charges - refuse revenue	1 747	317	18.2%	234	13.4%	551	31.5%	371	39.8%	(37.1%)
Service charges - other	5	-	-	-	-	-	-	-	75.7%	-
Rental of facilities and equipment	295	92	31.2%	57	19.3%	149	50.5%	37	86.6%	52.0%
Interest earned - external investments	340	131	38.4%	83	24.3%	213	62.7%	5	3.3%	1 533.8%
Interest earned - outstanding debtors	500	130	25.9%	140	28.0%	270	53.9%	143	46.8%	(2.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 681	46	1.7%	150	5.6%	195	7.3%	97	11.1%	54.6%
Licences and permits	978	277	28.3%	361	36.9%	638	65.2%	235	43.6%	53.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	24 433	4 859	19.9%	5 449	22.3%	10 308	42.2%	5 146	47.9%	5.9%
Other own revenue	1 613	45	2.8%	17	1.0%	62	3.8%	61	11.1%	(72.4%)
Gains on disposal of PPE	-	-	-	24	-	24	-	-	-	(100.0%)
Operating Expenditure	**48 560**	**7 466**	**15.4%**	**11 555**	**23.8%**	**19 021**	**39.2%**	**9 288**	**49.0%**	**24.4%**
Employee related costs	12 248	2 653	21.7%	3 296	26.9%	5 949	48.6%	3 447	51.8%	(4.4%)
Remuneration of councillors	2 305	547	23.7%	549	23.8%	1 096	47.5%	514	46.6%	6.7%
Debt impairment	1 600	133	8.3%	533	33.3%	667	41.7%	-	-	(100.0%)
Depreciation and asset impairment	1 398	302	21.6%	211	15.1%	513	36.7%	-	-	(100.0%)
Finance charges	208	-	-	-	-	-	-	-	-	-
Bulk purchases	8 400	1 461	17.4%	2 267	27.0%	3 728	44.4%	1 595	59.0%	42.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	300	-	-	-	-	-	-	31	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 101	2 370	10.7%	4 699	21.3%	7 069	32.0%	3 701	50.8%	27.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(796)**	**2 033**		**(1 358)**		**675**		**288**		
Transfers recognised - capital	17 918	-	-	251	1.4%	251	1.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 122**	**2 033**		**(1 107)**		**925**		**288**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 122**	**2 033**		**(1 107)**		**925**		**288**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 122**	**2 033**		**(1 107)**		**925**		**288**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 122**	**2 033**		**(1 107)**		**925**		**288**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 918**	**335**	**1.9%**	**1 403**	**7.8%**	**1 738**	**9.7%**	**3 366**	**46.8%**	**(58.3%)**
National Government	7 918	335	4.2%	1 403	17.7%	1 738	22.0%	2 530	48.2%	(44.5%)
Provincial Government	10 000	-	-	-	-	-	-	836	42.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 918**	**335**	**1.9%**	**1 403**	**7.8%**	**1 738**	**9.7%**	**3 366**	**46.8%**	**(58.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 918**	**335**	**1.9%**	**1 403**	**7.8%**	**1 738**	**9.7%**	**3 366**	**46.8%**	**(58.3%)**
Governance and Administration	**-**	**1**	**-**	**35**	**-**	**36**	**-**	**453**	**23.8%**	**(92.2%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1	-	35	-	36	-	453	23.0%	(92.2%)
Community and Public Safety	**11 050**	**50**	**.5%**	**-**	**-**	**50**	**.5%**	**1 335**	**-**	**(100.0%)**
Community & Social Services	-	50	-	-	-	50	-	-	-	-
Sport And Recreation	1 050	-	-	-	-	-	-	1 335	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	10 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 350**	**146**	**6.2%**	**317**	**13.5%**	**463**	**19.7%**	**1 577**	**126.7%**	**(79.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 350	146	6.2%	317	13.5%	463	19.7%	1 577	126.7%	(79.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 518**	**138**	**3.0%**	**1 051**	**23.3%**	**1 189**	**26.3%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	2 042	86	4.2%	676	33.1%	762	37.3%	-	-	(100.0%)
Waste Water Management	2 476	-	-	309	12.5%	309	12.5%	-	-	(100.0%)
Waste Management	-	51	-	66	-	117	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**65 681**	**11 237**	**17.1%**	**13 184**	**20.1%**	**24 421**	**37.2%**	**8 764**	**59.8%**	**50.4%**
Ratepayers and other	**22 490**	**4 844**	**21.5%**	**8 719**	**38.8%**	**13 563**	**60.3%**	**4 004**	**39.2%**	**117.8%**
Government - operating	24 433	6 371	26.1%	4 457	18.2%	10 828	44.3%	4 755	81.1%	(6.3%)
Government - capital	17 918	-	-	-	-	-	-	-	-	-
Interest	840	22	2.7%	8	.9%	30	3.6%	5	2.5%	56.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(45 654)**	**(11 221)**	**24.6%**	**(11 814)**	**25.9%**	**(23 035)**	**50.5%**	**(7 348)**	**45.4%**	**60.8%**
Suppliers and employees	(45 445)	(11 221)	24.7%	(11 814)	26.0%	(23 035)	50.7%	(7 348)	45.5%	60.8%
Finance charges	(208)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 028**	**16**	**.1%**	**1 371**	**6.8%**	**1 386**	**6.9%**	**1 416**	**110.3%**	**(3.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**1 000**	**-**	**14 384**	**-**	**15 384**	**-**	**(5 105)**	**-**	**(381.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 000	-	14 384	-	15 384	-	(5 105)	-	(381.8%)
Payments	**(17 918)**	**(335)**	**1.9%**	**(1 403)**	**7.8%**	**(1 738)**	**9.7%**	**(4 078)**	**46.9%**	**(65.6%)**
Capital assets	(17 918)	(335)	1.9%	(1 403)	7.8%	(1 738)	9.7%	(4 078)	46.9%	(65.6%)
Net Cash from/(used) Investing Activities	**(17 918)**	**665**	**(3.7%)**	**12 980**	**(72.4%)**	**13 645**	**(76.2%)**	**(9 182)**	**64.1%**	**(241.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 110**	**681**	**32.3%**	**14 351**	**680.2%**	**15 031**	**712.5%**	**(7 767)**	**317.5%**	**(284.8%)**
Cash/cash equivalents at the year begin:	3 882	-	-	681	17.5%	-	-	17 419	108.8%	(96.1%)
Cash/cash equivalents at the year end:	**5 992**	**681**	**11.4%**	**15 031**	**250.9%**	**15 031**	**250.9%**	**9 652**	**187.3%**	**55.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	244	9.2%	161	6.0%	130	4.9%	2 132	79.9%	2 667	32.9%	10	.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	456	33.8%	137	10.2%	70	5.2%	685	50.8%	1 348	16.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	102	18.1%	36	6.3%	22	3.8%	406	71.7%	565	7.0%	1	.1%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	181	9.5%	136	7.2%	98	5.2%	1 477	78.1%	1 891	23.3%	7	.4%	-	-
Receivables from Exchange Transactions - Waste Management	100	7.1%	82	5.8%	64	4.5%	1 172	82.6%	1 419	17.5%	6	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	14.0%	4	2.0%	22	10.3%	161	73.7%	218	2.7%	0	.1%	-	-
Total By Income Source	**1 114**	**13.7%**	**557**	**6.9%**	**406**	**5.0%**	**6 032**	**74.4%**	**8 108**	**100.0%**	**23**	**.3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 114	13.7%	557	6.9%	406	5.0%	6 032	74.4%	8 108	100.0%	23	.3%	-	-
Total By Customer Group	**1 114**	**13.7%**	**557**	**6.9%**	**406**	**5.0%**	**6 032**	**74.4%**	**8 108**	**100.0%**	**23**	**.3%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32	100.0%	-	-	-	-	-	-	32	7.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	390	100.0%	-	-	-	-	-	-	390	92.4%
Total	**422**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**422**	**100.0%**

Contact Details

Municipal Manager	Mr Heinrich Mettler (Acting)	023 541 1320
Financial Manager	J J van der Westhuizen	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**197 604**	**71 814**	**36.3%**	**48 338**	**24.5%**	**120 152**	**60.8%**	**43 568**	**66.2%**	**10.9%**
Property rates	23 732	22 904	96.5%	(91)	(.4%)	22 813	96.1%	(115)	105.7%	(21.0%)
Property rates - penalties and collection charges	620	88	14.2%	134	21.6%	222	35.8%	204	55.9%	(34.3%)
Service charges - electricity revenue	58 579	15 066	25.7%	14 596	24.9%	29 662	50.6%	14 212	51.8%	2.7%
Service charges - water revenue	12 087	1 989	16.5%	3 159	26.1%	5 148	42.6%	3 126	47.7%	1.0%
Service charges - sanitation revenue	10 820	3 664	33.9%	2 385	22.0%	6 049	55.9%	1 991	56.0%	19.8%
Service charges - refuse revenue	5 473	1 641	30.0%	1 303	23.8%	2 944	53.8%	1 336	53.9%	(2.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	960	272	28.4%	240	25.0%	512	53.3%	175	47.4%	36.8%
Interest earned - external investments	1 060	6	.6%	365	34.4%	371	35.0%	44	6.8%	734.8%
Interest earned - outstanding debtors	1 415	411	29.0%	403	28.5%	814	57.5%	333	55.2%	21.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 495	3 350	26.8%	2 363	18.9%	5 713	45.7%	2 161	42.2%	9.3%
Licences and permits	638	116	18.2%	111	17.3%	227	35.5%	125	43.3%	(11.3%)
Agency services	460	128	27.7%	132	28.7%	260	56.4%	116	42.4%	14.2%
Transfers recognised - operational	68 035	21 041	30.9%	21 894	32.2%	42 935	63.1%	19 314	77.8%	13.4%
Other own revenue	1 229	1 107	90.1%	1 266	103.0%	2 374	193.1%	534	110.1%	137.1%
Gains on disposal of PPE	1	31	3 066.0%	79	7 880.8%	109	10 946.8%	12	879.1%	550.9%
Operating Expenditure	**209 926**	**48 237**	**23.0%**	**59 171**	**28.2%**	**107 408**	**51.2%**	**55 569**	**55.2%**	**6.5%**
Employee related costs	67 177	15 111	22.5%	18 571	27.6%	33 682	50.1%	16 604	48.3%	11.8%
Remuneration of councillors	4 170	1 014	24.3%	980	23.5%	1 994	47.8%	968	48.8%	1.3%
Debt impairment	2 600	650	25.0%	650	25.0%	1 300	50.0%	603	50.0%	7.9%
Depreciation and asset impairment	14 216	3 554	25.0%	3 554	25.0%	7 108	50.0%	3 087	50.0%	15.1%
Finance charges	1 577	210	13.3%	726	46.0%	936	59.4%	890	47.3%	(18.4%)
Bulk purchases	49 950	11 424	22.9%	9 791	19.6%	21 215	42.5%	9 098	42.6%	7.6%
Other Materials	15 668	3 077	19.6%	3 016	19.2%	6 092	38.9%	3 518	35.5%	(14.3%)
Contracted services	7 162	1 802	25.2%	1 576	22.0%	3 379	47.2%	2 032	76.9%	(22.4%)
Transfers and grants	-	-	-	-	-	-	-	150	35.0%	(100.0%)
Other expenditure	47 407	11 395	24.0%	20 308	42.8%	31 703	66.9%	18 619	100.7%	9.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 323)**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Transfers recognised - capital	24 012	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**25 022**	**7 502**	**30.0%**	**5 225**	**20.9%**	**12 727**	**50.9%**	**10 879**	**76.5%**	**(52.0%)**
National Government	23 103	5 117	22.1%	4 558	19.7%	9 676	41.9%	9 613	71.0%	(52.6%)
Provincial Government	909	72	7.9%	105	11.6%	177	19.4%	1 136	-	(90.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 012**	**5 189**	**21.6%**	**4 663**	**19.4%**	**9 852**	**41.0%**	**10 749**	**77.1%**	**(56.6%)**
Borrowing	-	-	-	-	-	-	-	126	-	(100.0%)
Internally generated funds	1 010	2 313	229.0%	562	55.7%	2 875	284.7%	4	.5%	15 666.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**25 022**	**7 502**	**30.0%**	**5 225**	**20.9%**	**12 727**	**50.9%**	**10 879**	**76.5%**	**(52.0%)**
Governance and Administration	**249**	**30**	**12.2%**	**139**	**55.9%**	**169**	**68.1%**	**4**	**.1%**	**3 805.4%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	64	21	32.7%	13	20.9%	34	53.6%	4	-	274.2%
Corporate Services	185	9	5.1%	126	68.0%	135	73.1%	-	-	(100.0%)
Community and Public Safety	**706**	**337**	**47.8%**	**396**	**56.1%**	**733**	**103.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	244	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	330	-	388	-	717	-	-	-	(100.0%)
Public Safety	104	8	7.2%	8	8.0%	16	15.3%	-	-	(100.0%)
Housing	358	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**3 879**	**-**	**1 068**	**-**	**4 947**	**-**	**9 133**	**127.9%**	**(88.3%)**
Planning and Development	-	-	-	-	-	-	-	10	-	(100.0%)
Road Transport	-	3 879	-	1 068	-	4 947	-	9 123	127.8%	(88.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 067**	**3 255**	**13.5%**	**3 623**	**15.1%**	**6 877**	**28.6%**	**1 742**	**62.4%**	**107.9%**
Electricity	2 264	1 654	73.1%	1 055	46.6%	2 709	119.7%	1 117	112.7%	(5.5%)
Water	6 137	326	5.3%	165	2.7%	491	8.0%	427	9.9%	(61.3%)
Waste Water Management	15 006	1 275	8.5%	2 402	16.0%	3 677	24.5%	103	-	2 243.2%
Waste Management	660	-	-	-	-	-	-	96	15.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**218 206**	**68 018**	**31.2%**	**63 262**	**29.0%**	**131 280**	**60.2%**	**56 893**	**70.8%**	**11.2%**
Ratepayers and other	**124 095**	**37 025**	**29.8%**	**32 853**	**26.5%**	**69 879**	**56.3%**	**33 073**	**63.9%**	**(.7%)**
Government - operating	67 660	18 466	27.3%	23 433	34.6%	41 900	61.9%	10 832	68.9%	116.3%
Government - capital	24 012	12 092	50.4%	6 334	26.4%	18 426	76.7%	12 871	94.7%	(50.8%)
Interest	2 440	434	17.8%	641	26.3%	1 076	44.1%	118	4.9%	445.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(192 469)**	**(43 403)**	**22.6%**	**(54 932)**	**28.5%**	**(98 335)**	**51.1%**	**(51 024)**	**56.6%**	**7.7%**
Suppliers and employees	(190 892)	(43 229)	22.6%	(54 241)	28.4%	(97 470)	51.1%	(49 989)	55.4%	8.5%
Finance charges	(1 577)	(174)	11.0%	(691)	43.8%	(864)	54.8%	(885)	48.1%	(21.9%)
Transfers and grants	-	-	-	-	-	-	-	(150)	303.4%	(100.0%)
Net Cash from/(used) Operating Activities	**25 737**	**24 615**	**95.6%**	**8 330**	**32.4%**	**32 945**	**128.0%**	**5 869**	**135.6%**	**41.9%**
Cash Flow from Investing Activities										
Receipts	**701**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	701	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(25 022)**	**(7 502)**	**30.0%**	**(5 225)**	**20.9%**	**(12 727)**	**50.9%**	**(10 883)**	**76.5%**	**(52.0%)**
Capital assets	(25 022)	(7 502)	30.0%	(5 225)	20.9%	(12 727)	50.9%	(10 883)	76.5%	(52.0%)
Net Cash from/(used) Investing Activities	**(24 321)**	**(7 502)**	**30.8%**	**(5 225)**	**21.5%**	**(12 727)**	**52.3%**	**(10 883)**	**106.1%**	**(52.0%)**
Cash Flow from Financing Activities										
Receipts	**47**	**(16)**	**(34.4%)**	**(8)**	**(16.2%)**	**(24)**	**(50.6%)**	**23**	**-**	**(132.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	47	(16)	(34.4%)	(8)	(16.2%)	(24)	(50.6%)	23	-	(132.8%)
Payments	**(4 229)**	**(501)**	**11.8%**	**(1 166)**	**27.6%**	**(1 667)**	**39.4%**	**(332)**	**37.2%**	**250.8%**
Repayment of borrowing	(4 229)	(501)	11.8%	(1 166)	27.6%	(1 667)	39.4%	(332)	37.2%	250.8%
Net Cash from/(used) Financing Activities	**(4 182)**	**(517)**	**12.4%**	**(1 174)**	**28.1%**	**(1 691)**	**40.4%**	**(309)**	**33.7%**	**279.8%**
Net Increase/(Decrease) in cash held	**(2 766)**	**16 596**	**(600.1%)**	**1 931**	**(69.8%)**	**18 527**	**(669.9%)**	**(5 323)**	**447.4%**	**(136.3%)**
Cash/cash equivalents at the year begin:	9 533	18 085	189.7%	34 681	363.8%	18 085	189.7%	31 925	177.7%	8.6%
Cash/cash equivalents at the year end:	**6 767**	**34 681**	**512.5%**	**36 613**	**541.0%**	**36 613**	**541.0%**	**26 602**	**279.1%**	**37.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 099	29.8%	367	9.9%	141	3.8%	2 082	56.5%	3 688	7.5%	4	.1%	143	3.0%
Trade and Other Receivables from Exchange Transactions - Electric	3 495	73.2%	597	12.5%	121	2.5%	563	11.8%	4 775	9.6%	5	.1%	239	5.0%
Receivables from Non-exchange Transactions - Property Rates	1 267	22.1%	537	9.4%	218	3.8%	3 719	64.8%	5 742	11.6%	1	-	290	5.0%
Receivables from Exchange Transactions - Waste Water Manageme	921	12.0%	429	5.6%	311	4.1%	5 983	78.3%	7 644	15.4%	52	.7%	346	4.0%
Receivables from Exchange Transactions - Waste Management	508	9.5%	268	5.0%	208	3.9%	4 336	81.5%	5 320	10.7%	5	.1%	276	5.0%
Receivables from Exchange Transactions - Property Rental Debtors	6	5.2%	4	3.2%	2	1.7%	104	89.9%	116	.2%	-	-	7	5.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 153	5.2%	2 807	12.6%	355	1.6%	17 904	80.6%	22 220	44.9%	-	-	-	-
Total By Income Source	**8 449**	**17.1%**	**5 010**	**10.1%**	**1 355**	**2.7%**	**34 692**	**70.1%**	**49 506**	**100.0%**	**68**	**.1%**	**1 300**	**2.0%**
Debtors Age Analysis By Customer Group														
Organs of State	489	35.3%	444	32.1%	56	4.0%	397	28.6%	1 385	2.8%	-	-	-	-
Commercial	1 105	57.9%	226	11.8%	40	2.1%	536	28.1%	1 907	3.9%	-	-	-	-
Households	5 769	14.6%	2 245	5.7%	1 127	2.8%	30 496	76.9%	39 637	80.1%	68	.2%	1 300	3.0%
Other	1 087	16.5%	2 095	31.9%	132	2.0%	3 262	49.6%	6 576	13.3%	-	-	-	-
Total By Customer Group	**8 449**	**17.1%**	**5 010**	**10.1%**	**1 355**	**2.7%**	**34 692**	**70.1%**	**49 506**	**100.0%**	**68**	**.1%**	**1 300**	**2.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	324	94.9%	12	3.5%	6	1.7%	-	-	341	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**324**	**94.9%**	**12**	**3.5%**	**6**	**1.7%**	**-**	**-**	**341**	**100.0%**

Contact Details

Municipal Manager	Mr Japtha Booysen	023 414 8020
Financial Manager	Vacant	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**53 340**	**22 236**	**41.7%**	**10 728**	**20.1%**	**32 964**	**61.8%**	**12 348**	**42.5%**	**(13.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	105	21	19.9%	21	19.6%	41	39.5%	24	148.4%	(13.2%)
Interest earned - external investments	115	47	40.7%	44	38.6%	91	79.3%	12	207.8%	257.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	5	84.8%	(100.0%)
Agency services	3 348	-	-	-	-	-	-	7 544	40.4%	(100.0%)
Transfers recognised - operational	48 936	21 922	44.8%	10 245	20.9%	32 167	65.7%	4 345	56.2%	135.8%
Other own revenue	835	247	29.5%	418	50.0%	665	79.6%	418	9.9%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**50 648**	**11 551**	**22.8%**	**14 961**	**29.5%**	**26 512**	**52.3%**	**12 458**	**46.6%**	**20.1%**
Employee related costs	9 805	2 160	22.0%	2 598	26.5%	4 757	48.5%	2 427	47.0%	7.0%
Remuneration of councillors	3 160	717	22.7%	727	23.0%	1 444	45.7%	723	49.6%	.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	395	-	-	-	-	-	-	-	-	-
Finance charges	887	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 020	28	2.7%	37	3.7%	65	6.4%	199	88.7%	(81.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 381	8 647	24.4%	11 599	32.8%	20 246	57.2%	9 109	47.3%	27.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**330**	**-**	**-**	**28**	**8.4%**	**28**	**8.4%**	**1**	**-**	**5 119.1%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	330	-	-	28	8.4%	28	8.4%	1	-	5 119.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**330**	**-**	**-**	**28**	**8.4%**	**28**	**8.4%**	**1**	**-**	**5 119.1%**
Governance and Administration	**330**	**-**	**-**	**28**	**8.4%**	**28**	**8.4%**	**1**	**-**	**5 119.1%**
Executive & Council	330	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	1	-	(100.0%)
Corporate Services	-	-	-	28	-	28	-	-	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**53 266**	**23 224**	**43.6%**	**11 903**	**22.3%**	**35 127**	**65.9%**	**13 895**	**49.7%**	**(14.3%)**
Ratepayers and other	**4 214**	**1 260**	**29.9%**	**1 622**	**38.5%**	**2 882**	**68.4%**	**8 933**	**43.8%**	**(81.8%)**
Government - operating	48 936	21 917	44.8%	10 237	20.9%	32 154	65.7%	4 946	58.9%	107.0%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	115	47	40.7%	44	38.6%	91	79.3%	17	221.5%	168.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(49 197)**	**(15 114)**	**30.7%**	**(17 967)**	**36.5%**	**(33 081)**	**67.2%**	**(14 213)**	**51.0%**	**26.4%**
Suppliers and employees	(48 311)	(15 114)	31.3%	(17 967)	37.2%	(33 081)	68.5%	(14 213)	51.8%	26.4%
Finance charges	(887)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 069**	**8 110**	**199.3%**	**(6 064)**	**(149.0%)**	**2 046**	**50.3%**	**(317)**	**(94.3%)**	**1 810.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(330)**	**-**	**-**	**(28)**	**8.4%**	**(28)**	**8.4%**	**(1)**	**-**	**5 119.1%**
Capital assets	(330)	-	-	(28)	8.4%	(28)	8.4%	(1)	-	5 119.1%
Net Cash from/(used) Investing Activities	**(330)**	**-**	**-**	**(28)**	**8.4%**	**(28)**	**8.4%**	**(1)**	**-**	**5 119.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 737**	**8 110**	**217.0%**	**(6 091)**	**(163.0%)**	**2 019**	**54.0%**	**(318)**	**(97.8%)**	**1 815.8%**
Cash/cash equivalents at the year begin:	1 757	524	29.8%	8 634	491.4%	524	29.8%	(464)	-	(1 961.5%)
Cash/cash equivalents at the year end:	**5 493**	**8 634**	**157.2%**	**2 542**	**46.3%**	**2 542**	**46.3%**	**(782)**	**(148.1%)**	**(425.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	783	100.0%	783	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**783**	**100.0%**	**783**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	783	100.0%	783	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**783**	**100.0%**	**783**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	524	100.0%	-	-	-	-	-	-	524	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**524**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**524**	**100.0%**

Contact Details

Municipal Manager	Mr Stefanus Jooste	023 449 1000
Financial Manager	Mr N W Nortje	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.